

## **PRESS RELEASE**

**29 August 2014**

**Local Government Revenue and Expenditure: Fourth Quarter Local Government  
Section 71 Report (Preliminary Results)  
For the period: 1 July 2013 – 30 June 2014**

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National Treasury has today released local government's revenue and expenditure for the fourth quarter of the 2013/14 financial year, as well as spending on conditional grants for the same period. This report covers the twelve months (1 July 2013 - 30 June 2014) of the municipal financial year ending on 30 June 2014.

This report is part of the *In-year Management, Monitoring and Reporting System for Local Government (IYM)* which enables provincial and national government to exercise oversight over municipalities, and identify possible problems in implementing municipal budgets and conditional grants.

In-year reporting is now well institutionalised with most municipalities consistently producing quarterly financial reports. The reporting facilitates transparency, better in-year management as well as the oversight of budgets, making these reports management tools and early warning mechanisms for councils to monitor and improve municipal performance.

### **KEY TRENDS:**

#### ***Aggregate trends***

1. On aggregate, municipalities spent 89.3 per cent, or R281.9 billion, of the total adjusted budget of R315.7 billion as at 30 June 2014 (fourth quarter YTD results for the 2013/14 financial year). This translates into a net under spending of R33.8 billion, or 10.7 per cent of adjusted budgets for municipalities. The under spending is R1.4 billion lower than that of 2012/13 when municipalities under spent by R35.2 billion or 12.2 per cent of their budgets. In respect of revenue, aggregate billing and other revenue amounted to 91.9 per cent, or R317 billion, of the total adjusted revenue budget of R345 billion.
2. The over- and under spending can be summarised as follows:

Summarised over and under spending by municipalities as at 30 June 2014 (preliminary results)

R thousands	Main appropriation	Adjusted Budget	Year to date: 30 June 2014	Total Exp as % of main app	Total Exp as % of adj budget	(Over)	Under	(Over) spending as % of adj budget	Under spending as % of adj budget
Operational expenditure	250 895 050	253 823 075	233 966 294	93.3%	92.2%	(4 532 544)	24 389 325	1.8%	9.6%
Capital expenditure	56 417 766	61 866 271	47 931 822	85.0%	77.5%	(873 683)	14 808 133	1.4%	23.9%
<b>Total expenditure</b>	<b>307 312 815</b>	<b>315 689 346</b>	<b>281 898 115</b>	<b>91.7%</b>	<b>89.3%</b>	<b>(4 335 702)</b>	<b>38 126 933</b>	<b>1.4%</b>	<b>12.1%</b>
of which:									
Conditional Grant spending	25 106 197	25 166 032	22 694 209	90.4%	90.2%	(822 953)	3 294 776	3.3%	13.1%

Source: National Treasury Local Government database

3. Note that combining the capital and operating budgets will result in a different outcome to that of analysing them separately.
4. The difference between the total adjusted budgeted revenue of R345 billion and performance for the year of R317 billion is R28 billion or 8.8 per cent; this underperformance can primarily be attributed to overly optimistic revenue projections.
5. Municipalities in aggregate under spent conditional grants by R3.3 billion or 13.1 per cent. This represents a net under spend of R2.4 billion for the financial year.
6. Metropolitan municipalities achieved 94 per cent or R186.3 billion of billed and other revenue of the total adjusted revenue budget of R198.3 billion representing an underperformance of R12 billion or 6 per cent.
7. The aggregate adjusted capital budget for all municipalities in the 2013/14 financial year was R61.9 billion, of which only R47.9 billion or 77.5 per cent had been spent by 30 June 2014.
8. The aggregated adjusted capital budget for metros in the 2013/14 financial year was R30.2 billion, of which R26.3 billion or 87.0 per cent had been spent by 30 June 2014, double the R13.7 billion reported in the third quarter of 2013/14.
9. When measured against adjusted budgets, the performance of Metros against core services were as follows:
  - Water revenue billed was 98 per cent or R18.9 billion against expenditure of 108.4 per cent or R17.5 billion;
  - Electricity revenue billed was 94.1 per cent or R58.8 billion against expenditure of 97.5 per cent or R52 billion;
  - The revenue billed for waste water management was 100.9 per cent or R9.8 billion against expenditure of 79.7 per cent or R5.3 billion, and
  - Levies for waste management billed were 94.5 per cent or R5.9 billion against expenditure of 95.2 per cent or R6 billion.
10. The performance against the adjusted budget for core services for the secondary cities are as follows:
  - Water revenue billed was 112.9 per cent or R4.9 billion against expenditure of 95.6 per cent or R3.9 billion;
  - Electricity revenue billed was 95.2 per cent or R14 billion against expenditure of 96.1 per cent or R12 billion;
  - The revenue billed for waste water management was 95.1 per cent or R2 billion against expenditure of 92.4 per cent or R1.3 billion; and
  - Levies for waste management billed were 101.4 per cent or R1.5 billion against expenditure of 85.1 per cent or R1.3 billion.
11. Aggregate municipal consumer debts were R94 billion as at 30 June 2014. The amount for outstanding debtors for government represents 4.8 per cent or R4.5 billion of the total outstanding debtors. The largest component relates to households which accounts for 61.6

per cent or R57.9 billion. Household debt reported in the third quarter of 2013/14 was at 61.5 per cent or R57.5 billion.

12. Metropolitan municipalities are owed R52.9 billion in outstanding debt as at 30 June 2014. This represents an increase of R4.2 billion or 8.7 per cent increase from the fourth quarter of the 2012/13 financial year. Compared to the third quarter of 2013/14, there is a slight decrease of R370 million. The City of Johannesburg is still owed the largest amount at R17.4 billion. This is followed by Ekurhuleni Metro at R10.7 billion, City of Tshwane at R6.6 billion and Cape Town at R6.5 billion.
13. Secondary cities are owed R17.1 billion, which is an increase of 4.9 per cent on the R16.3 billion reported in the corresponding period for the 2012/13 financial year.
14. The majority of debt to secondary cities is owed by the households which amount to R12.1 billion or 70.8 per cent of the total outstanding debt. Out of the total debt of R17.1 billion, R14.3 billion or 83.6 per cent has been outstanding for more than 90 days. This represents an increase of R8 million from the R16.3 reported in the third quarter.
15. Municipalities owed R25.1 billion as at 30 June 2014, an overall increase of R6.8 billion on the R18.3 billion reported in the third quarter of 2013/14. North West had the highest percentage of creditors outstanding for more than 90 days at 63.6 per cent, followed by Free State and Limpopo (55.6 per cent). A rise in outstanding creditors, especially those in excess of 90 days, could be indicative of a cash and liquidity challenges.
16. The aggregated year-to-date actual collection rate is 94.6 per cent compared to an adjusted budgeted collection rate of 92.2 per cent. This represents an aggregated over-performance of 2.4 per cent and can be attributed to the fourth quarter collection rate of 106.7 per cent. It is suspected that the reported collection rate is distorted owing to reporting inconsistencies on cash flow movements of municipalities. These collection rates appear overstated when compared to the previous quarters and will need to be investigated.
17. The secondary cities reported collection against billed revenue at 89 per cent which is 2.9 per cent below the adjusted budgeted target of 91.9 per cent.
18. It needs to be noted that any underperformance of actual collections against billed revenue holds a significant risk for the cash and liquidity position of municipalities as the planned expenditure is based on a higher level of collections. Although the overall performance is pleasing in that municipalities have in aggregate outperformed their budget targets, the fourth quarter performance requires further analysis to ensure credibility of reported performance.
19. Contributing factors to the underperformance of actual collections against billed revenue include, among others, the reduced affordability of municipal services by households. The economic slowdown and substantial increases associated with municipal cost drivers such as fuel, bulk purchases (water and electricity), material etc. are continuing to impact on affordability and subsequently the ability of consumers to pay for services.
20. The total balance on borrowing for all municipalities equates to R52.6 billion as at 30 June 2014. This includes long term loans of R36.6 billion, short term marketable bonds of R4.1 billion, and long term marketable bonds of R11.5 billion. The balance represents other short and long term financing instruments.
21. As at 30 June 2014 municipalities had total investments of R21.4 billion, which are R5.4 billion lower than the R26.8 billion reported in the previous quarter (third quarter of 2013/14). Investments include bank deposits of R15.1 billion, guaranteed endowment policies (sinking funds) of R3.6 billion, negotiable certificates of deposits at banks of R2.1 billion, listed corporate bonds of R617.5 million and some smaller investments.
22. The metros and secondary cities were required to report on their quarterly targets for service delivery (non-financial performance) for the fourth time this municipal financial year. This is a new requirement and the poor response is an indication that this reporting is not

yet institutionalised as part of the Section 71 reporting framework. A concerted effort to collect the information from the metros has been made.

### **Conditional Grants**

23. In the Division of Revenue Act, 2013 (Act No.2 of 2013) an amount of R30.7 billion was published as conditional transfers (both direct and indirect transfers) to the local sphere of government.
24. The December 2013 gazette (Government Gazette No. 37203 of 2013) reflects the in-year additional allocations, shifts between allocations and roll-overs of conditional grants. This Gazette updates the information that was originally published in Government Gazette No. 36581 of 2013 published on 24 June 2013.
25. The adjustments budget increased the original allocation of R30.6 billion to local government through the Division of Revenue Act, 2013 (Act No. 2 of 2013) by an amount of R273.3 million. The revised allocation excludes the unconditional transfers of Equitable Share (ES) and Urban Settlement Development Grant (USDG) of R40.5 billion and R9.1 billion respectively. Therefore the total contribution by national government to local government for the 2013/14 financial year is R80.4 billion.
26. R24.8 billion was transferred by the national departments responsible for administering local government conditional grants against an allocation of R25.1 billion for both direct and indirect conditional grants. This constitutes 98.8 per cent of the total conditional grants allocated for the 2013/14 financial year. According to expenditure reports provided by the national departments, only 78.5 per cent of the transfers had been spent as at 30 June 2014. Importantly, this performance excludes the Urban Settlements Development Grant (USDG) and indirect grants.
27. Municipalities receiving direct conditional grants reported an average expenditure of 90.2 per cent, or R22.7 billion, of the R25.1 billion allocated directly to municipalities. This represents an underperformance of R2.4 billion, or 9.6 per cent, for the municipal financial year.
28. The lowest performing grants in the fourth quarter are the Rural Households Infrastructure Grant (RHIG) and Integrated City development Grant (ICDG) with expenditure that is less than 50 per cent reported by both the National Departments and the municipalities for the period under review. The reason for under-performance against the RHIG was informed by the conversion of the grant from an indirect to a direct grant. With regards to the ICDG's under-performance, under reporting is the major contributor to this low spending performance. It is expected that this number could increase once municipalities submit their annual pre-audited financial statements.
29. With regards to the roll-over of 2012/13 unspent conditional grants, National Treasury approved a roll-over amount of R4.2 billion into the 2013/14 financial year and municipalities have reported expenditure of 30.9 per cent or R1.3 billion. Municipalities are struggling to report separately for roll-overs. A concerted effort is being put in place to train them in this regard.
30. A summary of key aggregated information is included in the tables in **Annexure A**.

Further details on this report can be accessed on the National Treasury's website: [www.treasury.gov.za](http://www.treasury.gov.za).

ENDS

## **NOTE TO EDITORS:**

- This information is published in terms of Sections 71 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (MFMA) and 30(3) of the 2013 Division of Revenue Act. The budgeted figures shown are based on the 2013/14 adjusted budgets approved by municipal councils after their six month review of their performance.
- In terms of the process, Municipal Managers and Chief Financial Officers were required to sign and submit data to the National Treasury by 15 July 2014. Any queries on the figures in the statement should therefore be referred to the relevant Municipal Manager or Chief Financial Officer. Queries on conditional grants may be referred to the national department responsible for administering the grant.
- A municipal budget must be funded in terms of Section 18 of the MFMA before a municipal Council can adopt that budget for implementation. A funded budget is essentially a budget that is funded by cash derived either from realistically anticipated revenues to be collected in that year or from cash backed surpluses of previous years. It is a common practice amongst most municipalities when preparing their annual budgets to overstate or inflate revenue projections either to reflect a surplus or on the surface to show that excess expenditure requirements are adequately covered by revenues to be collected. Hence, the revenue estimates are seldom underpinned by realistic or realisable revenue assumptions resulting in the municipality not being able to collect this revenue and therefore finding themselves in cash flow difficulties. Should such situations arise, municipalities must adjust expenditure downwards to ensure that there is sufficient cash to meet these commitments.
- Caution must therefore be exercised where interpreting the information / results pertaining to under-collection of revenue and expenditure contained in this publication. Under-expenditure as reported in different dimensions does not imply that the cash and cash equivalents were in the bank accounts of municipalities. It is because that revenue estimates were in most cases unrealistic that significant under-expenditure has been reported. The National Treasury is compelled to report against the legal budget documents approved by Council forming part of the annual budget process (main budget adopted by 30 May and adjustments budgets by 28 February). Therefore, although we report on under collection of revenue and expenditure, the cash available to fund this expenditure was not there to begin with. In future, we aim to track the relationship between revenue and expenditure, actual billing and cash in bank.
- This fourth quarter publication covers 278 municipalities.

## STRUCTURE OF INFORMATION RELEASED:

Other information released on National Treasury's website ([www.treasury.gov.za](http://www.treasury.gov.za)) as part of this process includes the following:

- Municipal Budget Statements:
  - a. Cash Flow closing balances as at 30 June 2014,
  - b. Over and under spending of adjusted budget 2013/14 for the following dimensions:
    - i. Total municipal budgets;
    - ii. Operating budgets;
    - iii. Capital budgets;
  - c. Over and under spending of allocated conditional grants;
  - d. High-level summary of revenue for 278 municipalities, and
  - e. High-level summary of expenditure for 278 municipalities.
- Summary of revenue and expenditure per function (electricity, water, etc):
  - a. High level summary of revenue per function, and
  - b. High level summary of expenditure per function.
- Consolidation of revenue and expenditure numbers for each municipality in one file.
- Detail per province per municipality.
- Summary of Conditional Grant (CG) Information for all municipalities and per grant.
- CG - Detail per province per Municipality.
- Summary of Conditional Grant (CG) information per programme.
- Section 71 summary information for the fourth quarter:
  - a. Summary of total monthly operating expenditure – 278 municipalities;
  - b. Summary of total monthly operating revenue – 278 municipalities;
  - c. Summary of total monthly capital expenditure – 278 municipalities;
  - d. Summary of total monthly capital revenue – 278 municipalities;
  - e. Summary – Metros;
  - f. Conditional Grant summary – Metros;
  - g. Summary – Top 19 municipalities;
  - h. Conditional Grant summary – Top 19 municipalities;
  - i. Summary – Provinces;
  - j. Conditional Grant summary – Provinces;
  - k. Analysis of Sources of Revenue – 278 municipalities;
  - l. Listing of borrowing instruments – 189 municipalities;
  - m. Listing of investment instruments – 180 municipalities;
  - n. Monthly repairs and maintenance expenditure per asset class – 278 municipalities; and
  - o. Monthly repairs and maintenance operating expenditure – 278 municipalities.
- Service delivery information (non-financial performance) for metros and secondary cities.
- Non Compliance:
  - a. List municipalities not complying with Section 71 of the MFMA.

The section 71 information reported by municipalities to National Treasury is also published on the National Treasury website in the format of Schedule C, which is the format for monthly and quarterly municipal financial statements as prescribed by the Municipal Budget and Reporting Regulations.

## SUMMARY TABLES:

## Aggregated revenue and expenditure for municipalities

Table 1: National aggregated revenue and expenditure as at 4th quarter ended 30 June 2014

R thousands	Adjusted Budget			Fourth Quarter 2013/14				Year to date: 30 June 2014				Fourth Quarter 2012/13				Q4 of 2012/13 to Q4 of 2013/14
	Operating	Capital	Total	Operating	Capital	Total	4th Q as % of adj budget	Operating	Capital	Total	Total as % of adj budget	Operating	Capital	Total	Total as % of adj budget	
<b>Expenditure</b>																
Category A (Metro)	149 511 607	30 249 048	179 760 655	38 680 000	12 623 901	51 303 900	28.5%	142 596 830	26 320 882	168 917 712	94.0%	37 682 142	12 804 416	50 486 558	92.9%	1.6%
Category B (Local)	87 710 381	22 713 564	110 423 945	21 464 907	5 885 882	27 350 789	24.8%	77 496 278	14 848 988	92 345 266	83.6%	18 528 931	5 559 026	24 087 957	81.5%	13.5%
Category C (District)	16 601 087	8 903 659	25 504 746	3 938 058	2 270 421	6 208 478	24.3%	13 873 185	6 761 951	20 635 137	80.9%	3 922 082	2 202 978	6 125 059	81.0%	1.4%
<b>Total</b>	<b>253 823 075</b>	<b>61 866 271</b>	<b>315 689 346</b>	<b>64 082 965</b>	<b>20 780 203</b>	<b>84 863 168</b>	<b>26.9%</b>	<b>233 966 294</b>	<b>47 931 822</b>	<b>281 898 115</b>	<b>89.3%</b>	<b>60 133 154</b>	<b>20 566 420</b>	<b>80 699 574</b>	<b>88.0%</b>	<b>5.2%</b>
<b>Revenue</b>																
Category A (Metro)	168 029 536	30 249 048	198 278 585	40 003 429	12 623 901	52 627 330	26.5%	160 006 379	26 320 882	186 327 261	94.0%	37 890 616	12 804 416	50 695 033	94.6%	3.8%
Category B (Local)	93 944 396	22 713 564	116 657 960	17 930 293	5 885 896	23 816 189	20.4%	88 481 094	14 847 580	103 328 674	88.6%	15 575 796	5 560 007	21 135 803	86.7%	12.7%
Category C (District)	21 118 499	8 903 659	30 022 158	3 049 094	2 270 421	5 319 515	17.7%	20 589 089	6 761 951	27 351 040	91.1%	1 898 798	2 202 978	4 101 776	78.7%	29.7%
<b>Total</b>	<b>283 092 431</b>	<b>61 866 271</b>	<b>344 958 702</b>	<b>60 982 817</b>	<b>20 780 217</b>	<b>81 763 034</b>	<b>23.7%</b>	<b>269 076 562</b>	<b>47 930 413</b>	<b>317 006 975</b>	<b>91.9%</b>	<b>55 365 211</b>	<b>20 567 401</b>	<b>75 932 612</b>	<b>90.4%</b>	<b>7.7%</b>

Source: National Treasury Local Government database

## Aggregate revenue trends for metros

Table 2a: Metros aggregated revenue as at 4th quarter ended 30 June 2014

R thousands	Adjusted Budget			Fourth Quarter 2013/14				Year to date: 30 June 2014				Fourth Quarter 2012/13				Q4 of 2012/13 to Q4 of 2013/14
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	4th Q as % of adjusted budget	Operating Revenue	Capital Revenue	Total	Total Revenue as % of adjusted budget	Operating Revenue	Capital Revenue	Total	Total Revenue as % of adjusted budget	
Buffalo City	5 259 521	1 004 377	6 263 898	1 039 336	393 851	1 433 188	22.9%	4 398 673	839 379	5 238 052	83.6%	462 556	267 636	730 192	73.7%	96.3%
Cape Town	28 648 110	5 611 642	34 259 752	6 279 285	1 857 614	8 136 899	23.8%	26 635 028	4 207 666	30 842 694	90.0%	7 952 027	2 984 982	10 937 010	97.8%	(25.6%)
Ekurhuleni Metro	26 826 375	2 987 419	29 813 794	5 623 871	1 032 962	6 656 833	22.3%	25 754 829	2 371 287	28 126 115	94.3%	5 146 879	1 426 855	6 573 734	95.7%	1.3%
eThekweni	28 288 491	5 469 812	33 758 303	6 806 479	2 568 235	9 374 715	27.8%	28 079 670	5 763 643	33 843 313	100.3%	6 472 647	1 922 465	8 395 112	100.6%	11.7%
City Of Johannesburg	39 212 731	7 700 263	46 912 994	11 276 227	3 784 067	15 060 294	32.1%	37 815 574	6 591 887	44 407 461	94.7%	8 692 757	2 831 365	11 524 122	91.8%	30.7%
Mangaung	6 661 155	1 291 818	7 952 973	1 149 815	532 141	1 681 956	21.1%	5 425 505	1 063 302	6 488 807	81.6%	998 998	340 796	1 339 794	79.5%	25.5%
Nelson Mandela Bay	8 920 245	1 676 127	10 596 371	2 203 841	611 882	2 815 723	26.6%	8 172 499	1 276 025	9 448 524	89.2%	1 821 393	621 849	2 443 241	92.8%	15.2%
City Of Tshwane	24 212 908	4 507 590	28 720 498	5 624 574	1 843 148	7 467 722	26.0%	23 724 602	4 207 693	27 932 295	97.3%	6 343 360	2 408 468	8 751 828	95.7%	(14.7%)
<b>Total</b>	<b>168 029 536</b>	<b>30 249 048</b>	<b>198 278 585</b>	<b>40 003 429</b>	<b>12 623 901</b>	<b>52 627 330</b>	<b>26.5%</b>	<b>160 006 379</b>	<b>26 320 882</b>	<b>186 327 261</b>	<b>94.0%</b>	<b>37 890 616</b>	<b>12 804 416</b>	<b>50 695 033</b>	<b>94.6%</b>	<b>3.8%</b>

Source: National Treasury Local Government database

## Aggregate expenditure trends for metros

Table 2b: Metros aggregated expenditure as at 4th quarter ended 30 June 2014

R thousands	Adjusted Budget			Fourth Quarter 2013/14				Year to date: 30 June 2014				Fourth Quarter 2012/13				Q4 of 2012/13 to Q4 of 2013/14
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	4th Q as % of adj budget	Operating Expenditure	Capital Expenditure	Total	Total Exp as % of adj budget	Operating Expenditure	Capital Expenditure	Total	Total Exp as % of adj budget	
Buffalo City	4 463 201	1 004 377	5 467 578	1 131 654	393 851	1 525 505	27.9%	4 218 727	839 379	5 058 107	92.5%	960 377	267 636	1 228 013	76.8%	24.2%
Cape Town	25 786 892	5 611 642	31 398 534	7 086 124	1 857 614	8 943 738	28.5%	25 271 974	4 207 666	29 479 640	93.9%	7 380 409	2 984 982	10 365 391	96.8%	(13.7%)
Ekurhuleni Metro	24 342 715	2 987 419	27 330 135	5 481 184	1 032 962	6 514 146	23.8%	21 681 542	2 371 287	24 052 828	88.0%	5 598 822	1 426 855	7 025 677	90.1%	(7.3%)
eThekweni	24 927 055	5 469 812	30 396 867	6 592 467	2 568 235	9 160 703	30.1%	23 892 530	5 763 643	29 656 173	97.6%	5 821 352	1 922 465	7 743 817	92.2%	18.3%
City Of Johannesburg	34 722 075	7 700 263	42 422 338	9 531 850	3 784 067	13 315 917	31.4%	34 517 725	6 591 887	41 109 612	96.9%	8 721 276	2 831 365	11 552 641	95.8%	15.3%
Mangaung	5 419 122	1 291 818	6 710 940	1 202 159	532 141	1 734 300	25.8%	4 620 504	1 063 302	5 683 806	84.7%	1 111 552	340 796	1 452 348	77.0%	19.4%
Nelson Mandela Bay	7 857 418	1 676 127	9 533 545	1 928 802	611 882	2 540 684	26.6%	6 928 146	1 276 025	8 204 171	86.1%	2 656 945	621 849	3 278 794	96.1%	(22.5%)
City Of Tshwane	21 993 129	4 507 590	26 500 719	5 725 759	1 843 148	7 568 907	28.6%	21 465 683	4 207 693	25 673 376	96.9%	5 431 408	2 408 468	7 839 876	93.3%	(3.5%)
<b>Total</b>	<b>149 511 607</b>	<b>30 249 048</b>	<b>179 760 655</b>	<b>38 680 000</b>	<b>12 623 901</b>	<b>51 303 900</b>	<b>28.5%</b>	<b>142 596 830</b>	<b>26 320 882</b>	<b>168 917 712</b>	<b>94.0%</b>	<b>37 682 142</b>	<b>12 804 416</b>	<b>50 486 558</b>	<b>92.9%</b>	<b>1.6%</b>

Source: National Treasury Local Government database



# Aggregated revenue and expenditure for secondary cities

Table 3a: Secondary cities aggregated budgets and revenue as at 4th quarter ended 30 June 2014

R thousands	Adjusted Budget			Fourth Quarter 2013/14				Year to date: 30 June 2014				Fourth Quarter 2012/13				Q4 of 2012/13 to Q4 of 2013/14
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	4th Q as % of adj budget	Operating Revenue	Capital Revenue	Total	Total Rev as % of adj budget	Operating Revenue	Capital Revenue	Total	Total Rev as % of adj budget	
City Of Matlosana	1 675 329	192 778	1 868 107	325 214	89 054	414 268	22.2%	1 806 354	106 901	1 913 255	102.4%	321 855	55 212	377 067	95.2%	9.9%
Drakenstein	1 506 704	263 952	1 770 656	293 453	81 708	375 161	21.2%	1 447 600	207 924	1 655 523	93.5%	268 491	108 269	376 760	97.5%	(0.4%)
Emalahleni (Mp)	1 867 215	234 313	2 101 528	408 285	55 010	463 295	22.0%	1 660 962	67 787	1 728 749	82.3%	304 494	36 364	340 858	90.2%	35.9%
Emluleni	4 522 527	335 204	4 857 730	898 853	48 627	947 480	19.5%	4 383 077	165 952	4 549 029	93.6%	962 425	102 905	1 065 330	92.8%	(11.1%)
George	1 461 219	367 535	1 828 754	310 594	226 585	537 179	29.4%	1 142 761	323 670	1 466 432	80.2%	333 833	53 604	387 438	100.5%	38.6%
Govan Mbeki	1 594 517	254 288	1 848 805	161 987	25 093	187 079	10.1%	1 371 763	147 157	1 518 920	82.2%	164 418	39 288	203 705	98.6%	(8.2%)
Madibeng	1 219 454	221 956	1 441 410	206 620	94 937	301 557	20.9%	1 035 139	212 314	1 247 453	86.5%	187 665	84 183	271 848	102.7%	10.9%
Matjhabeng	1 880 188	211 882	2 092 070	353 781	89 012	442 793	21.2%	2 017 099	200 576	2 217 675	106.0%	340 188	56 312	396 500	126.4%	11.7%
Mbombela	2 094 650	605 452	2 700 102	324 373	54 750	379 123	14.0%	1 705 216	214 633	1 919 848	71.1%	316 384	114 304	430 688	95.7%	(12.0%)
Mogale City	1 955 199	253 812	2 209 012	389 935	78 749	468 685	21.2%	1 886 159	222 799	2 108 958	95.5%	385 877	166 534	552 411	97.5%	(15.2%)
Msunduzi	3 705 502	523 134	4 228 636	1 008 436	222 229	1 230 665	29.1%	3 592 870	351 145	3 944 015	93.3%	941 178	183 321	1 124 498	106.7%	9.4%
Newcastle	1 403 108	493 451	1 896 558	296 599	187 913	484 512	25.5%	1 360 203	389 202	1 749 405	92.2%	283 805	131 881	415 686	96.2%	16.6%
Polokwane	2 655 359	622 112	3 277 471	380 280	150 496	530 776	16.2%	2 307 736	380 352	2 688 088	82.0%	304 181	137 008	441 189	90.2%	20.3%
Rustenburg	3 160 202	1 486 835	4 647 037	736 453	305 560	1 042 013	22.4%	2 774 345	941 292	3 715 637	80.0%	573 992	389 818	963 810	85.9%	8.1%
Sol Plaatje	1 689 864	297 513	1 987 377	301 832	105 424	407 257	20.5%	1 511 266	225 160	1 736 426	87.4%	300 396	56 177	356 573	90.8%	14.2%
Stellenbosch	1 094 095	187 940	1 282 036	163 064	78 718	241 782	18.9%	1 023 253	147 691	1 170 944	91.3%	151 385	86 924	238 309	97.6%	1.5%
Steve Tshwete	1 261 390	348 087	1 609 477	299 994	84 031	384 026	23.9%	1 225 293	259 299	1 484 592	92.2%	224 826	73 173	297 999	96.6%	28.9%
Tlokwe	1 007 268	208 533	1 215 801	266 896	50 619	317 515	26.1%	965 196	107 651	1 072 847	88.2%	196 247	21 321	217 569	95.2%	45.9%
uMhlatuze	2 421 505	467 890	2 889 395	541 081	137 654	678 735	23.5%	2 208 021	242 073	2 450 094	84.8%	483 519	48 682	532 202	97.7%	27.5%
<b>Total</b>	<b>38 175 293</b>	<b>7 576 669</b>	<b>45 751 963</b>	<b>7 667 733</b>	<b>2 166 169</b>	<b>9 833 902</b>	<b>21.5%</b>	<b>35 424 313</b>	<b>4 913 577</b>	<b>40 337 890</b>	<b>88.2%</b>	<b>7 045 159</b>	<b>1 945 282</b>	<b>8 990 441</b>	<b>97.7%</b>	<b>9.4%</b>

Source: National Treasury Local Government database

Table 3b: Secondary cities aggregated budgets and expenditure as at 4th quarter ended 30 June 2014

R thousands	Adjusted Budget			Fourth Quarter 2013/14				Year to date: 30 June 2014				Fourth Quarter 2012/13				Q4 of 2012/13 to Q4 of 2013/14
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	4th Q as % of adj budget	Operating Expenditure	Capital Expenditure	Total	Total Exp as % of adj budget	Operating Expenditure	Capital Expenditure	Total	Total Exp as % of adj budget	
City Of Matlosana	1 512 182	192 778	1 704 960	401 091	89 054	490 145	28.7%	1 559 115	106 901	1 666 015	97.7%	417 469	55 212	472 682	87.6%	3.7%
Drakenstein	1 489 296	263 952	1 753 248	355 270	81 708	436 978	24.9%	1 327 993	207 924	1 535 917	87.6%	422 917	108 269	531 186	91.8%	(17.7%)
Emalahleni (Mp)	1 762 070	234 313	1 996 383	458 122	55 010	513 132	25.7%	1 401 594	67 787	1 469 381	73.6%	289 551	36 364	325 915	67.5%	57.4%
Emluleni	4 354 027	335 204	4 689 230	1 311 217	48 627	1 359 844	29.0%	3 775 652	165 952	3 941 604	84.1%	719 313	102 905	822 218	66.5%	65.4%
George	1 267 655	367 535	1 635 190	362 489	226 585	589 074	36.0%	1 078 436	323 670	1 402 106	85.7%	228 887	53 604	282 491	91.0%	108.5%
Govan Mbeki	1 607 693	254 288	1 861 981	196 105	25 093	221 198	11.9%	1 120 648	147 157	1 267 805	68.1%	185 472	39 288	224 760	64.5%	(1.6%)
Madibeng	1 203 146	221 956	1 425 102	326 254	94 937	421 191	29.6%	1 132 346	212 314	1 344 660	94.4%	244 632	84 183	328 816	84.5%	28.1%
Matjhabeng	1 509 381	211 882	1 721 263	261 176	89 012	350 189	20.3%	1 180 348	200 576	1 380 924	80.2%	324 942	56 312	381 254	79.5%	(8.1%)
Mbombela	1 777 472	605 452	2 382 924	531 918	54 750	586 668	24.6%	1 749 244	214 632	1 963 877	82.4%	469 593	114 304	583 896	85.8%	0.5%
Mogale City	2 186 056	253 812	2 439 869	519 108	78 749	597 858	24.5%	1 932 262	222 799	2 155 061	88.3%	495 961	166 534	662 495	89.4%	(9.8%)
Msunduzi	3 218 917	523 134	3 742 052	837 598	222 229	1 059 827	28.3%	3 194 633	351 145	3 545 778	94.8%	721 445	183 321	904 766	93.4%	17.1%
Newcastle	1 569 471	493 451	2 062 922	461 612	187 913	649 525	31.5%	1 443 384	389 202	1 832 586	88.8%	353 149	131 881	485 030	87.9%	33.9%
Polokwane	2 033 002	622 112	2 655 114	519 122	150 496	669 619	25.2%	1 886 510	380 352	2 266 862	85.4%	393 402	137 008	530 410	83.4%	26.2%
Rustenburg	3 597 782	1 486 835	5 084 617	809 468	305 560	1 115 028	21.9%	3 424 598	941 292	4 365 890	85.9%	547 696	389 818	937 514	82.0%	18.9%
Sol Plaatje	1 564 272	297 513	1 861 785	308 045	105 424	413 470	22.2%	1 306 168	225 160	1 531 328	82.3%	297 411	56 177	353 588	81.2%	16.9%
Stellenbosch	1 054 769	187 940	1 242 709	275 553	78 718	354 271	28.5%	946 922	147 691	1 094 613	88.1%	185 373	86 924	272 297	77.8%	30.1%
Steve Tshwete	1 242 801	348 087	1 590 888	332 174	84 031	416 205	26.2%	1 146 833	259 299	1 406 132	88.4%	249 543	73 173	322 716	86.6%	29.0%
Tlokwe	1 081 698	208 533	1 290 231	292 327	50 619	342 946	26.6%	1 027 706	107 651	1 135 357	88.0%	216 986	21 321	238 308	85.9%	43.9%
uMhlatuze	2 173 799	467 890	2 641 689	599 162	137 654	736 816	27.9%	2 188 151	242 073	2 430 223	92.0%	529 660	48 682	578 342	94.7%	27.4%
<b>Total</b>	<b>36 205 487</b>	<b>7 576 669</b>	<b>43 782 157</b>	<b>9 157 812</b>	<b>2 166 169</b>	<b>11 323 982</b>	<b>25.9%</b>	<b>32 822 544</b>	<b>4 913 577</b>	<b>37 736 121</b>	<b>86.2%</b>	<b>7 293 403</b>	<b>1 945 282</b>	<b>9 238 685</b>	<b>82.6%</b>	<b>22.6%</b>

Source: National Treasury Local Government database

## Operating revenue and expenditure per function for metros

Table 4a: Metros aggregated budgets and expenditure per function as at 4th quarter ended 30 June 2014

	Adjusted Budget	Fourth Quarter 2013/14		Year to date: 30 June 2014		Fourth Quarter 2012/13		Q4 of 2012/13
		Actual Revenue	4th Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget	to Q4 of 2013/14
R thousands								
Water revenue								
Buffalo City	462 133	94 897	20.5%	373 228	80.8%	46 723	82.7%	103.1%
Cape Town	2 483 050	598 955	24.1%	2 317 639	93.3%	570 319	97.0%	5.0%
Ekurhuleni Metro	3 969 685	858 686	21.6%	4 115 585	103.7%	752 378	95.1%	14.1%
eThekweni	3 588 648	972 167	27.1%	3 380 040	94.2%	766 712	94.3%	26.8%
City Of Johannesburg	4 278 256	1 124 535	26.3%	4 281 222	100.1%	1 675 410	166.2%	(32.9%)
Mangaung	700 743	152 967	21.8%	686 006	97.9%	113 301	95.6%	35.0%
Nelson Mandela Bay	818 178	118 578	14.5%	719 965	88.0%	47 753	95.3%	148.3%
City Of Tshwane	2 992 920	810 621	27.1%	3 032 235	101.3%	791 293	88.5%	2.4%
Total	19 293 612	4 731 406	24.5%	18 905 920	98.0%	4 763 889	109.6%	(0.7%)
	Adjusted Budget	Actual Expenditure	4th Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Q4 of 2012/13 to Q4 of 2013/14
R thousands								
Water expenditure								
Buffalo City	425 509	109 035	25.6%	504 929	118.7%	82 569	88.8%	32.1%
Cape Town	2 098 800	545 382	26.0%	2 039 319	97.2%	565 106	98.3%	(3.5%)
Ekurhuleni Metro	2 949 711	599 199	20.3%	2 787 158	94.5%	736 823	87.6%	(18.7%)
eThekweni	3 438 506	1 236 474	36.0%	3 543 322	103.0%	796 740	95.5%	55.2%
City Of Johannesburg	3 339 679	1 280 744	38.3%	5 106 577	152.9%	1 294 788	171.6%	(1.1%)
Mangaung	674 403	111 778	16.6%	592 535	87.9%	160 829	96.2%	(30.5%)
Nelson Mandela Bay	601 387	150 167	25.0%	512 235	85.2%	200 692	103.0%	(25.2%)
City Of Tshwane	2 638 433	599 447	22.7%	2 439 128	92.4%	649 868	84.5%	(7.8%)
Total	16 166 428	4 632 226	28.7%	17 525 202	108.4%	4 487 415	108.2%	3.2%

Source: National Treasury Local Government database

Table 4b: Metros aggregated budgets and expenditure per function as at 4th quarter ended 30 June 2014

	Adjusted Budget	Fourth Quarter 2013/14		Year to date: 30 June 2014		Fourth Quarter 2012/13		Q4 of 2012/13
		Actual Revenue	4th Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget	to Q4 of 2013/14
R thousands								
Electricity revenue								
Buffalo City	1 497 106	350 748	23.4%	1 436 026	95.9%	210 310	90.3%	66.8%
Cape Town	9 873 184	2 447 057	24.8%	9 595 517	97.2%	2 398 162	97.4%	2.0%
Ekurhuleni Metro	12 096 065	2 524 395	20.9%	11 223 906	92.8%	2 491 180	94.9%	1.3%
eThekwini	10 413 767	2 635 130	25.3%	10 126 135	97.2%	2 425 225	96.5%	8.7%
City Of Johannesburg	13 840 275	3 524 325	25.5%	12 585 076	90.9%	3 253 054	94.5%	8.3%
Mangaung	2 456 252	535 176	21.8%	2 066 143	84.1%	495 652	88.1%	8.0%
Nelson Mandela Bay	3 188 979	740 022	23.2%	2 845 881	89.2%	656 611	96.6%	12.7%
City Of Tshwane	9 145 363	2 147 881	23.5%	8 947 465	97.8%	2 243 769	91.0%	(4.3%)
Total	62 510 990	14 904 733	23.8%	58 826 150	94.1%	14 173 964	94.6%	5.2%
	Adjusted Budget	Actual Expenditure	4th Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Q4 of 2012/13
R thousands								to Q4 of 2013/14
Electricity expenditure								
Buffalo City	1 340 622	361 916	27.0%	1 178 910	87.9%	323 987	90.8%	11.7%
Cape Town	8 027 045	2 521 448	31.4%	7 984 931	99.5%	2 413 414	97.9%	4.5%
Ekurhuleni Metro	9 846 099	2 314 097	23.5%	9 343 566	94.9%	2 330 102	86.7%	(0.7%)
eThekwini	8 894 788	2 170 897	24.4%	8 664 489	97.4%	2 085 451	93.6%	4.1%
City Of Johannesburg	11 982 665	3 402 063	28.4%	11 984 585	100.0%	3 364 335	97.9%	1.1%
Mangaung	2 190 200	581 807	26.6%	2 042 909	93.3%	342 590	68.8%	69.8%
Nelson Mandela Bay	2 862 545	664 941	23.2%	2 476 433	86.5%	934 279	97.5%	(28.8%)
City Of Tshwane	8 211 430	2 223 206	27.1%	8 362 073	101.8%	1 909 661	95.2%	16.4%
Total	53 355 395	14 240 375	26.7%	52 037 895	97.5%	13 703 819	93.4%	3.9%

Source: National Treasury Local Government database

Table 4c: Metros aggregated budgets and expenditure per function as at 4th quarter ended 30 June 2014

	Adjusted Budget	Fourth Quarter 2013/14		Year to date: 30 June 2014		Fourth Quarter 2012/13		Q4 of 2012/13
		Actual Revenue	4th Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget	to Q4 of 2013/14
R thousands								
Waste water management revenue								
Buffalo City	735 138	71 970	9.8%	286 322	38.9%	4 604	45.6%	1463.0%
Cape Town	1 460 110	372 853	25.5%	1 326 504	90.8%	372 006	95.1%	0.2%
Ekurhuleni Metro	882 863	229 998	26.1%	929 588	105.3%	188 879	92.7%	21.8%
eThekwini	1 571 824	589 657	37.5%	2 747 798	174.8%	423 409	91.0%	39.3%
City Of Johannesburg	2 852 170	666 119	23.4%	2 465 228	86.4%	-	-	-
Mangaung	215 993	47 784	22.1%	274 432	127.1%	40 441	110.2%	18.2%
Nelson Mandela Bay	802 377	58 615	7.3%	571 352	71.2%	91 002	87.0%	(35.6%)
City Of Tshwane	1 185 762	408 042	34.4%	1 188 061	100.2%	339 221	100.2%	20.3%
Total	9 706 238	2 445 038	25.2%	9 789 284	100.9%	1 459 562	61.7%	67.5%
	Adjusted Budget	Actual Expenditure	4th Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Q4 of 2012/13 to Q4 of 2013/14
R thousands								
Waste water management expenditure								
Buffalo City	536 586	144 218	26.9%	513 292	95.7%	93 221	79.9%	54.7%
Cape Town	1 192 312	312 907	26.2%	1 223 780	102.6%	354 931	105.8%	(11.8%)
Ekurhuleni Metro	492 350	122 089	24.8%	483 018	98.1%	114 281	98.0%	6.8%
eThekwini	1 019 531	265 850	26.1%	911 785	89.4%	225 867	86.9%	17.7%
City Of Johannesburg	2 226 452	286 938	12.9%	1 083 330	48.7%	-	-	-
Mangaung	193 685	34 048	17.6%	157 382	81.3%	40 268	95.3%	(15.4%)
Nelson Mandela Bay	511 103	149 130	29.2%	479 060	93.7%	165 093	94.4%	(9.7%)
City Of Tshwane	531 589	126 736	23.8%	492 850	92.7%	158 408	96.5%	(20.0%)
Total	6 703 607	1 441 916	21.5%	5 344 497	79.7%	1 152 068	61.9%	25.2%

Source: National Treasury Local Government database

Table 4d: Metros aggregated budgets and expenditure per function as at 4th quarter ended 30 June 2014

	Adjusted Budget	Fourth Quarter 2013/14		Year to date: 30 June 2014		Fourth Quarter 2012/13		Q4 of 2012/13
		Actual Revenue	4th Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget	to Q4 of 2013/14
R thousands								
Waste management revenue								
Buffalo City	364 129	79 448	21.8%	291 273	80.0%	55 281	87.3%	43.7%
Cape Town	1 014 188	244 978	24.2%	978 781	96.5%	255 376	97.2%	(4.1%)
Ekurhuleni Metro	1 534 427	344 491	22.5%	1 570 216	102.3%	329 311	103.1%	4.6%
eThekwini	945 573	206 827	21.9%	704 297	74.5%	253 702	98.7%	(18.5%)
City Of Johannesburg	1 122 248	294 602	26.3%	1 086 879	96.8%	270 353	349.2%	9.0%
Mangaung	207 160	27 751	13.4%	205 510	99.2%	16 860	121.5%	64.6%
Nelson Mandela Bay	277 198	74 975	27.0%	307 882	111.1%	46 330	99.2%	61.8%
City Of Tshwane	826 991	210 086	25.4%	801 087	96.9%	164 990	93.1%	27.3%
Total	6 291 913	1 483 158	23.6%	5 945 925	94.5%	1 392 204	112.8%	6.5%
	Adjusted Budget	Actual Expenditure	4th Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Q4 of 2012/13 to Q4 of 2013/14
R thousands								
Waste management expenditure								
Buffalo City	252 902	63 690	25.2%	206 177	81.5%	40 903	56.9%	55.7%
Cape Town	1 597 455	443 762	27.8%	1 576 728	98.7%	514 620	105.2%	(13.8%)
Ekurhuleni Metro	1 019 323	272 651	26.7%	901 183	88.4%	237 886	72.4%	14.6%
eThekwini	972 239	253 897	26.1%	864 526	88.9%	225 493	91.0%	12.6%
City Of Johannesburg	1 569 576	449 023	28.6%	1 642 021	104.6%	402 289	105.3%	11.6%
Mangaung	130 744	33 295	25.5%	125 366	95.9%	28 130	88.5%	18.4%
Nelson Mandela Bay	241 544	67 487	27.9%	228 288	94.5%	44 666	87.7%	51.1%
City Of Tshwane	570 476	105 820	18.5%	502 654	88.1%	285 041	90.1%	(62.9%)
Total	6 354 258	1 689 625	26.6%	6 046 943	95.2%	1 779 026	92.5%	(5.0%)

Source: National Treasury Local Government database

## Operating revenue and expenditure per function for secondary cities

Table 5a: 19 Secondary cities aggregated budgets and expenditure per function as at 4th quarter ended 30 June 2014

	Adjusted Budget	Fourth Quarter 2013/14		Year to date: 30 June 2014		Fourth Quarter 2012/13		Q4 of
		Actual Revenue	4th Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget	2012/13 to Q4 of 2013/14
R thousands								
Water revenue								
City Of Matlosana	77 599	68 445	88.2%	341 806	440.5%	52 116	86.1%	31.3%
Drakenstein	140 882	36 120	25.6%	143 977	102.2%	35 067	108.9%	3.0%
Emalahleni (Mp)	252 787	24 316	9.6%	239 294	94.7%	48 482	97.1%	(49.8%)
Emfuleni	765 395	212 364	27.7%	906 685	118.5%	186 266	96.4%	14.0%
George	116 224	23 036	19.8%	103 742	89.3%	51 665	95.2%	(55.4%)
Govan Mbeki	274 046	35 138	12.8%	222 804	81.3%	37 648	88.4%	(6.7%)
Madibeng	93 153	30 841	33.1%	101 053	108.5%	23 235	83.6%	32.7%
Matjhabeng	188 831	75 633	40.1%	294 767	156.1%	70 345	160.5%	7.5%
Mbombela	45 601	19 432	42.6%	44 885	98.4%	3 304	95.5%	488.2%
Mogale City	227 602	48 848	21.5%	246 373	108.2%	48 729	100.1%	0.2%
Msunduzi	538 852	160 179	29.7%	573 198	106.4%	149 934	117.9%	6.8%
Newcastle	181 504	52 355	28.8%	203 712	112.2%	66 619	100.3%	(21.4%)
Polokwane	-	51 323	-	200 363	-	40 301	90.2%	27.3%
Rustenburg	473 207	84 597	17.9%	440 115	93.0%	68 718	105.8%	23.1%
Sol Plaatje	203 458	41 912	20.6%	197 655	97.1%	37 365	107.1%	12.2%
Stellenbosch	122 619	31 184	25.4%	107 666	87.8%	32 802	116.3%	(4.9%)
Steve Tshwete	78 075	35 157	45.0%	85 256	109.2%	13 573	80.2%	159.0%
Tlokwe	81 612	20 213	24.8%	80 054	98.1%	17 098	101.9%	18.2%
uMhlathuze	439 563	85 526	19.5%	323 239	73.5%	75 619	89.7%	13.1%
Total	4 301 007	1 136 619	26.4%	4 856 647	112.9%	1 058 887	101.4%	7.3%
		Actual Expenditure	4th Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	
R thousands								
Water expenditure								
City Of Matlosana	207 218	(29 534)	(14.3%)	120 246	58.0%	78 575	82.2%	(137.6%)
Drakenstein	93 419	31 794	34.0%	67 536	72.3%	33 335	87.5%	(4.6%)
Emalahleni (Mp)	181 928	57 481	31.6%	140 021	77.0%	38 619	76.0%	48.8%
Emfuleni	592 053	142 898	24.1%	527 227	89.1%	91 441	72.0%	56.3%
George	98 669	23 279	23.6%	86 868	88.0%	11 233	89.4%	107.2%
Govan Mbeki	207 988	54 345	26.1%	195 062	93.8%	33 294	80.9%	63.2%
Madibeng	124 085	60 552	48.8%	145 868	117.6%	29 820	82.0%	103.1%
Matjhabeng	342 726	38 131	11.1%	209 877	61.2%	42 815	85.3%	(10.9%)
Mbombela	140 689	37 011	26.3%	128 457	91.3%	30 163	91.1%	22.7%
Mogale City	279 549	67 682	24.2%	261 314	93.5%	64 046	94.0%	5.7%
Msunduzi	410 586	26 295	6.4%	403 123	98.2%	121 896	96.9%	(78.4%)
Newcastle	242 825	84 736	34.9%	247 936	102.1%	-	-	-
Polokwane	-	44 055	-	196 713	-	48 992	96.8%	(10.1%)
Rustenburg	454 178	104 116	22.9%	436 145	96.0%	82 840	93.0%	25.7%
Sol Plaatje	180 366	45 100	25.0%	167 292	92.8%	33 651	105.2%	34.0%
Stellenbosch	74 172	26 147	35.3%	76 263	102.8%	12 329	71.0%	112.1%
Steve Tshwete	78 823	21 546	27.3%	75 845	96.2%	16 164	93.3%	33.3%
Tlokwe	45 536	10 037	22.0%	54 922	120.6%	11 783	95.1%	(14.8%)
uMhlathuze	322 039	111 499	34.6%	354 989	110.2%	87 839	96.7%	26.9%
Total	4 076 850	957 170	23.5%	3 895 704	95.6%	868 835	87.9%	10.2%

Source: National Treasury Local Government database

Table 5b: 19 Secondary cities aggregated budgets and expenditure per function as at 4th quarter ended 30 June 2014

	Adjusted Budget	Fourth Quarter 2013/14		Year to date: 30 June 2014		Fourth Quarter 2012/13		Q4 of
		Actual Revenue	4th Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget	2012/13 to Q4 of 2013/14
R thousands								
Electricity revenue								
City Of Matlosana	516 108	138 269	26.8%	580 673	112.5%	107 499	106.0%	28.6%
Drakenstein	789 916	188 616	23.9%	766 852	97.1%	195 108	98.6%	(3.3%)
Emalahleni (Mp)	804 749	54 398	6.8%	542 081	67.4%	136 491	92.1%	(60.1%)
Emfuleni	1 906 333	399 790	21.0%	1 695 398	88.9%	388 282	91.6%	3.0%
George	468 209	115 623	24.7%	458 153	97.9%	104 141	96.0%	11.0%
Gov an Mbeki	404 942	80 081	19.8%	375 972	92.8%	50 462	85.2%	58.7%
Madibeng	386 699	91 915	23.8%	363 892	94.1%	84 988	98.4%	8.2%
Matjhabeng	620 360	95 912	15.5%	401 284	64.7%	96 282	73.5%	(0.4%)
Mbombela	631 502	150 928	23.9%	599 468	94.9%	135 206	95.6%	11.6%
Mogale City	816 910	180 350	22.1%	772 031	94.5%	173 368	94.4%	4.0%
Msunduzi	1 681 274	372 876	22.2%	1 550 609	92.2%	384 520	102.5%	(3.0%)
New castle	584 208	135 650	23.2%	484 895	83.0%	225 506	92.8%	(39.8%)
Polokwane	-	182 914	-	614 423	-	151 874	99.2%	20.4%
Rustenburg	1 803 549	370 157	20.5%	1 546 057	85.7%	334 662	79.3%	10.6%
Sol Plaatje	540 500	131 347	24.3%	520 130	96.2%	144 505	103.2%	(9.1%)
Stellenbosch	396 292	105 160	26.5%	410 877	103.7%	95 835	103.2%	9.7%
Steve Tshwete	477 916	119 737	25.1%	478 796	100.2%	103 036	104.2%	16.2%
Tlokwe	541 470	121 541	22.4%	493 649	91.2%	115 315	98.0%	5.4%
uMhlathuze	1 323 195	312 180	23.6%	1 333 277	100.8%	245 889	100.7%	27.0%
Total	14 694 132	3 347 443	22.8%	13 988 518	95.2%	3 272 969	94.5%	2.3%
		Actual Expenditure	4th Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	
R thousands								
Electricity expenditure								
City Of Matlosana	489 879	116 457	23.8%	366 028	74.7%	104 621	95.1%	11.3%
Drakenstein	631 029	135 419	21.5%	545 892	86.5%	189 106	98.0%	(28.4%)
Emalahleni (Mp)	834 070	233 771	28.0%	691 202	82.9%	132 123	73.9%	76.9%
Emfuleni	1 561 628	716 247	45.9%	1 665 412	106.6%	303 371	77.0%	136.1%
George	406 940	92 637	22.8%	348 138	85.6%	111 017	96.3%	(16.6%)
Gov an Mbeki	549 180	34 628	6.3%	334 091	60.8%	56 904	76.1%	(39.1%)
Madibeng	365 211	98 779	27.0%	390 324	106.9%	89 180	102.5%	10.8%
Matjhabeng	420 833	46 194	11.0%	199 424	47.4%	130 217	76.7%	(64.5%)
Mbombela	518 359	146 738	28.3%	466 553	90.0%	115 762	97.3%	26.8%
Mogale City	635 438	99 901	15.7%	536 342	84.4%	154 219	97.6%	(35.2%)
Msunduzi	1 322 607	302 643	22.9%	1 262 588	95.5%	194 797	88.2%	55.4%
New castle	462 350	120 126	26.0%	399 233	86.3%	-	-	-
Polokwane	-	149 970	-	580 406	-	126 404	94.6%	18.6%
Rustenburg	1 541 498	331 410	21.5%	1 675 643	108.7%	168 131	65.9%	97.1%
Sol Plaatje	484 047	92 884	19.2%	426 098	88.0%	94 541	91.4%	(1.8%)
Stellenbosch	340 456	77 539	22.8%	303 921	89.3%	66 342	80.7%	16.9%
Steve Tshwete	418 230	119 491	28.6%	389 740	93.2%	78 737	87.8%	51.8%
Tlokwe	398 738	92 540	23.2%	365 677	91.7%	82 955	96.1%	11.6%
uMhlathuze	1 064 133	241 125	22.7%	1 015 385	95.4%	230 467	103.9%	4.6%
Total	12 444 626	3 248 499	26.1%	11 962 097	96.1%	2 428 892	86.3%	33.7%

Source: National Treasury Local Government database

Table 5c: 19 Secondary cities aggregated budgets and expenditure per function as at 4th quarter ended 30 June 2014

	Adjusted Budget	Fourth Quarter 2013/14		Year to date: 30 June 2014		Fourth Quarter 2012/13		Q4 of
		Actual Revenue	4th Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget	2012/13 to Q4 of 2013/14
R thousands								
Waste water management revenue								
City Of Matlosana	117 315	25 386	21.6%	84 639	72.1%	28 996	83.4%	(12.5%)
Drakenstein	134 413	44 499	33.1%	119 264	88.7%	9 798	100.1%	354.2%
Emalahleni (Mp)	147 823	9 049	6.1%	91 200	61.7%	19 522	50.5%	(53.6%)
Emluleni	225 670	63 719	28.2%	260 401	115.4%	45 256	89.1%	40.8%
George	144 352	8 469	5.9%	108 244	75.0%	36 039	104.8%	(76.5%)
Gov an Mbeki	62 660	7 458	11.9%	60 055	95.8%	8 334	90.9%	(10.5%)
Madibeng	21 792	13 243	60.8%	30 726	141.0%	6 123	49.4%	116.3%
Matjhabeng	109 340	34 231	31.3%	133 780	122.4%	31 753	122.5%	7.8%
Mbombela	20 513	1 529	7.5%	16 672	81.3%	3 965	109.8%	(61.4%)
Mogale City	144 485	25 383	17.6%	140 455	97.2%	25 606	93.1%	(0.9%)
Msunduzi	194 614	73 377	37.7%	196 176	100.8%	45 667	111.1%	60.7%
New castle	149 290	20 879	14.0%	147 692	98.9%	39 109	100.3%	(46.6%)
Polokwane	-	14 548	-	48 588	-	10 941	73.4%	33.0%
Rustenburg	230 524	136 232	59.1%	229 855	99.7%	16 844	94.2%	708.8%
Sol Plaatje	62 522	16 104	25.8%	64 665	103.4%	15 071	101.5%	6.9%
Stellenbosch	91 456	3 887	4.2%	70 663	77.3%	14 634	72.5%	(73.4%)
Steve Tshwete	81 974	22 579	27.5%	81 471	99.4%	13 910	93.3%	62.3%
Tlokwe	45 688	12 034	26.3%	47 105	103.1%	11 253	104.2%	6.9%
uMhlathuze	157 812	27 984	17.7%	104 761	66.4%	55 036	94.6%	(49.2%)
Total	2 142 245	560 590	26.2%	2 036 411	95.1%	437 855	91.0%	28.0%
		Actual Expenditure	4th Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	
R thousands								
Waste water management expenditure								
City Of Matlosana	48 523	7 116	14.7%	55 105	113.6%	(40 417)	28.6%	(117.6%)
Drakenstein	87 976	17 482	19.9%	66 105	75.1%	18 777	93.0%	(6.9%)
Emalahleni (Mp)	93 269	13 881	14.9%	50 917	54.6%	10 825	54.2%	28.2%
Emluleni	131 033	22 294	17.0%	86 416	65.9%	18 534	38.0%	20.3%
George	74 809	15 789	21.1%	67 008	89.6%	10 946	92.6%	44.3%
Gov an Mbeki	49 996	6 306	12.6%	43 449	86.9%	5 688	55.3%	10.9%
Madibeng	10 475	5 617	53.6%	17 077	163.0%	5 037	87.2%	11.5%
Matjhabeng	121 046	12 925	10.7%	41 224	34.1%	10 043	40.2%	28.7%
Mbombela	57 679	11 469	19.9%	48 142	83.5%	29 346	120.8%	(60.9%)
Mogale City	98 703	24 188	24.5%	71 696	72.6%	20 271	62.2%	19.3%
Msunduzi	117 553	28 320	24.1%	112 578	95.8%	19 942	98.4%	42.0%
New castle	43 089	12 164	28.2%	45 314	105.2%	-	-	-
Polokwane	-	25 508	-	59 600	-	9 362	97.2%	172.5%
Rustenburg	124 080	83 636	67.4%	182 130	146.8%	29 782	95.1%	180.8%
Sol Plaatje	48 202	14 453	30.0%	48 280	100.2%	14 410	95.7%	0.3%
Stellenbosch	71 851	20 096	28.0%	74 386	103.5%	11 077	72.3%	81.4%
Steve Tshwete	75 886	17 885	23.6%	67 513	89.0%	15 892	95.5%	12.5%
Tlokwe	33 750	7 427	22.0%	35 817	106.1%	7 306	102.2%	1.7%
uMhlathuze	128 406	39 743	31.0%	135 574	105.6%	31 320	96.9%	26.9%
Total	1 416 325	386 299	27.3%	1 308 330	92.4%	228 142	72.5%	69.3%

Source: National Treasury Local Government database

Table 5d: 19 Secondary cities aggregated budgets and expenditure per function as at 4th quarter ended 30 June 2014

		Adjusted Budget	Fourth Quarter 2013/14		Year to date: 30 June 2014		Fourth Quarter 2012/13		Q4 of
			Actual Revenue	4th Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget	2012/13 to Q4 of 2013/14
R thousands									
Waste management revenue									
City Of Matlosana	103 571	15 091	14.6%	86 839	83.8%	24 877	94.7%	(39.3%)	
Drakenstein	80 660	3 915	4.9%	88 735	110.0%	2 133	102.0%	83.5%	
Emalahleni (Mp)	71 026	5 594	7.9%	52 893	74.5%	15 681	93.6%	(64.3%)	
Emfuleni	180 238	43 120	23.9%	170 677	94.7%	34 811	91.8%	23.9%	
George	61 713	288	0.5%	62 951	102.0%	832	97.5%	(65.4%)	
Govan Mbeki	79 718	13 875	17.4%	79 644	99.9%	12 855	103.3%	7.9%	
Madibeng	28 697	7 960	27.7%	30 199	105.2%	6 473	82.5%	23.0%	
Matjhabeng	61 528	21 761	35.4%	84 555	137.4%	-	-	-	
Mbombela	70 858	17 500	24.7%	69 494	98.1%	17 674	104.4%	(1.0%)	
Mogale City	154 249	24 258	15.7%	160 422	104.0%	22 263	97.8%	9.0%	
Msunduzi	88 156	28 055	31.8%	100 855	114.4%	23 160	109.3%	21.1%	
New castle	98 464	17 148	17.4%	95 697	97.2%	31 824	100.9%	(46.1%)	
Polokwane	-	17 225	-	56 887	-	11 953	111.7%	44.1%	
Rustenburg	150 911	7 351	4.9%	114 807	76.1%	19 558	98.7%	(62.4%)	
Sol Plaatje	47 844	12 004	25.1%	47 934	100.2%	11 220	101.5%	7.0%	
Stellenbosch	48 981	449	0.9%	44 740	91.3%	7 288	104.0%	(93.8%)	
Steve Tshwete	80 067	16 278	20.3%	80 198	100.2%	13 258	100.6%	22.8%	
Tlokwe	29 813	7 641	25.6%	30 097	101.0%	9 832	110.8%	(22.3%)	
uMhlathuze	87 843	22 000	25.0%	87 999	100.2%	17 186	100.5%	28.0%	
Total	1 524 337	281 513	18.5%	1 545 623	101.4%	282 875	99.5%	(0.5%)	
			Actual Expenditure	4th Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	
R thousands									
Waste management expenditure									
City Of Matlosana	15 605	(3 952)	(25.3%)	19 111	122.5%	11 892	99.8%	(133.2%)	
Drakenstein	64 718	11 644	18.0%	45 419	70.2%	15 037	102.8%	(22.6%)	
Emalahleni (Mp)	69 468	18 009	25.9%	60 153	86.6%	13 279	83.8%	35.6%	
Emfuleni	131 922	22 016	16.7%	82 339	62.4%	19 737	61.8%	11.5%	
George	46 612	11 479	24.6%	42 355	90.9%	9 964	89.3%	15.2%	
Govan Mbeki	63 767	10 995	17.2%	49 267	77.3%	9 556	77.5%	15.1%	
Madibeng	49 873	21 107	42.3%	70 709	141.8%	12 569	95.6%	67.9%	
Matjhabeng	84 509	18 091	21.4%	66 565	78.8%	-	-	-	
Mbombela	135 203	37 347	27.6%	131 257	97.1%	35 983	136.3%	3.8%	
Mogale City	122 184	37 794	30.9%	116 934	95.7%	27 300	96.0%	38.4%	
Msunduzi	101 525	23 565	23.2%	85 752	84.5%	22 373	90.9%	5.3%	
New castle	91 445	21 941	24.0%	86 913	95.0%	-	-	-	
Polokwane	-	10 649	-	49 940	-	11 362	92.6%	(6.3%)	
Rustenburg	235 218	13 482	5.7%	97 686	41.5%	27 237	107.8%	(50.5%)	
Sol Plaatje	44 844	10 344	23.1%	44 044	98.2%	12 948	94.5%	(20.1%)	
Stellenbosch	46 865	12 434	26.5%	37 507	80.0%	7 376	76.8%	68.6%	
Steve Tshwete	79 586	21 091	26.5%	75 751	95.2%	17 213	99.1%	22.5%	
Tlokwe	42 434	12 175	28.7%	40 834	96.2%	14 698	102.2%	(17.2%)	
uMhlathuze	93 470	22 955	24.6%	90 201	96.5%	19 179	105.1%	19.7%	
Total	1 519 249	333 164	21.9%	1 292 736	85.1%	287 703	94.9%	15.8%	

Source: National Treasury Local Government database

## Aggregated municipal debtors age analysis

Table 6a: National debtors age analysis as at 4th quarter ended 30 June 2014

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to		Impairment - Bad Debts ito Council	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	2 625 154	10.6%	817 549	3.3%	786 354	3.2%	20 517 505	82.9%	24 746 562	26.3%	436 957	1.8%	2 239 643	9.1%
Trade and Other Receivables from Exchange Transactions - Electricity	4 939 517	32.8%	782 780	5.2%	534 394	3.5%	8 819 371	58.5%	15 076 062	16.0%	43 186	.3%	1 017 795	6.8%
Receivables from Non-exchange Transactions - Property Rates	3 218 181	15.7%	531 485	2.6%	659 639	3.2%	16 115 169	78.5%	20 524 474	21.8%	342 067	1.7%	1 904 899	9.3%
Receivables from Exchange Transactions - Waste Water Management	1 081 270	11.0%	281 004	2.9%	291 368	3.0%	8 192 780	83.2%	9 846 422	10.5%	74 512	.8%	675 097	6.9%
Receivables from Exchange Transactions - Waste Management	669 387	9.1%	205 651	2.8%	203 991	2.8%	6 310 465	85.4%	7 389 493	7.9%	58 542	.8%	416 595	5.6%
Receivables from Exchange Transactions - Property Rental Debtors	93 911	5.2%	29 609	1.6%	29 998	1.7%	1 648 752	91.5%	1 802 269	1.9%	62 782	3.5%	157 720	8.8%
Interest on Arrear Debtor Accounts	162 579	2.0%	256 757	3.1%	257 848	3.1%	7 567 194	91.8%	8 244 378	8.8%	93 261	1.1%	492 159	6.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	989	.9%	302	.3%	550	.5%	109 946	98.4%	111 787	.1%	3	-	-	-
Other	184 009	2.9%	131 301	2.1%	20 682	.3%	5 947 041	94.7%	6 283 033	6.7%	96 253	1.5%	399 848	6.4%
<b>Total By Income Source</b>	<b>12 974 997</b>	<b>13.8%</b>	<b>3 036 438</b>	<b>3.2%</b>	<b>2 784 824</b>	<b>3.0%</b>	<b>75 228 223</b>	<b>80.0%</b>	<b>94 024 481</b>	<b>100.0%</b>	<b>1 207 564</b>	<b>1.3%</b>	<b>7 303 756</b>	<b>7.8%</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	554 562	12.3%	200 780	4.5%	53 036	1.2%	3 695 416	82.1%	4 503 794	4.8%	6 792	.2%	230 350	5.1%
Commercial	5 379 810	27.2%	878 074	4.4%	793 811	4.0%	12 697 073	64.3%	19 748 768	21.0%	99 086	.5%	1 418 093	7.2%
Households	5 643 900	9.7%	1 820 573	3.1%	1 640 222	2.8%	48 788 142	84.3%	57 892 837	61.6%	1 002 450	1.7%	5 367 057	9.3%
Other	1 396 724	11.8%	137 011	1.2%	297 755	2.5%	10 047 593	84.6%	11 879 083	12.6%	99 237	.8%	263 457	2.2%
<b>Total By Customer Group</b>	<b>12 974 997</b>	<b>13.8%</b>	<b>3 036 438</b>	<b>3.2%</b>	<b>2 784 824</b>	<b>3.0%</b>	<b>75 228 223</b>	<b>80.0%</b>	<b>94 024 481</b>	<b>100.0%</b>	<b>1 207 564</b>	<b>1.3%</b>	<b>7 278 956</b>	<b>7.7%</b>

Source: National Treasury Local Government database

## Debtors' age analysis for the metros

Table 6b: Metros debtors age analysis as at 4th quarter ended 30 June 2014

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to		Impairment - Bad Debts ito Council	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>4th quarter ended 30 June 2014</b>														
Buffalo City	194 402	17.6%	51 323	4.6%	36 295	3.3%	824 930	74.5%	1 106 950	2.1%	-	-	-	-
Cape Town	1 457 290	22.6%	186 646	2.9%	172 159	2.7%	4 643 011	71.9%	6 459 106	12.2%	-	-	-	-
Ekurhuleni Metro	1 269 372	11.8%	439 829	4.1%	352 050	3.3%	8 675 013	80.8%	10 736 264	20.3%	-	-	-	-
eThekweni	720 064	13.6%	294 932	5.6%	206 506	3.9%	4 071 961	76.9%	5 293 463	10.0%	514 782	9.7%	2 436 052	46.0%
City Of Johannesburg	3 269 533	18.8%	144 164	0.8%	551 347	3.2%	13 421 777	77.2%	17 386 821	32.9%	-	-	-	-
Mangaung	305 177	10.6%	154 652	5.3%	139 024	4.8%	2 293 559	79.3%	2 892 411	5.5%	175 915	6.1%	1 403 732	48.5%
Nelson Mandela Bay	411 353	17.3%	154 524	6.5%	91 843	3.9%	1 718 821	72.3%	2 376 541	4.5%	175 124	7.4%	1 598 040	67.2%
City Of Tshwane	1 505 024	22.7%	220 844	3.3%	192 433	2.9%	4 709 308	71.1%	6 627 609	12.5%	106 385	1.6%	-	-
<b>Total</b>	<b>9 132 214</b>	<b>17.3%</b>	<b>1 646 913</b>	<b>3.1%</b>	<b>1 741 658</b>	<b>3.3%</b>	<b>40 358 381</b>	<b>76.3%</b>	<b>52 879 166</b>	<b>100.0%</b>	<b>972 205</b>	<b>1.8%</b>	<b>5 437 823</b>	<b>10.3%</b>
<b>4th quarter ended 30 June 2013</b>														
Buffalo City	173 934	17.3%	55 952	5.6%	41 381	4.1%	736 014	73.1%	1 007 282	2.1%	-	-	-	-
Cape Town	1 357 621	22.1%	184 421	3.0%	191 092	3.1%	4 402 190	71.8%	6 135 324	12.6%	-	-	-	-
Ekurhuleni Metro	1 084 814	12.3%	378 477	4.3%	318 319	3.6%	7 038 147	79.8%	8 819 757	18.1%	-	-	-	-
eThekweni	731 138	13.3%	275 794	5.0%	161 781	3.0%	4 314 608	78.7%	5 483 321	11.3%	257 322	4.7%	-	-
City Of Johannesburg	2 879 724	16.8%	899 375	5.2%	624 815	3.6%	12 773 960	74.4%	17 177 874	35.3%	-	-	-	-
Mangaung	202 872	9.3%	122 325	5.6%	99 488	4.5%	1 768 121	80.6%	2 192 807	4.5%	-	-	-	-
Nelson Mandela Bay	356 085	18.0%	113 532	5.7%	63 414	3.2%	1 446 149	73.1%	1 979 180	4.1%	-	-	-	-
City Of Tshwane	1 699 246	29.0%	147 030	2.5%	146 436	2.5%	3 864 285	66.0%	5 856 997	12.0%	213 373	3.6%	-	-
<b>Total</b>	<b>8 485 435</b>	<b>17.4%</b>	<b>2 176 907</b>	<b>4.5%</b>	<b>1 646 725</b>	<b>3.4%</b>	<b>36 343 474</b>	<b>74.7%</b>	<b>48 652 541</b>	<b>100.0%</b>	<b>470 694</b>	<b>1.0%</b>	<b>-</b>	<b>-</b>
<b>Movement between 30 June 2013 and 30 June 2014</b>														
Buffalo City	20 467		(4 629)		(5 085)		88 916		99 668					
Cape Town	99 669		2 225		(18 933)		240 821		323 783					
Ekurhuleni Metro	184 558		61 352		33 731		1 636 867		1 916 507					
eThekweni	(11 075)		19 137		44 725		(242 646)		(189 859)					
City Of Johannesburg	389 809		(755 211)		(73 468)		647 817		208 948					
Mangaung	102 304		32 326		39 536		525 437		699 604					
Nelson Mandela Bay	55 269		40 993		28 429		272 671		397 362					
City Of Tshwane	(194 222)		73 813		45 997		845 024		770 612					
<b>Total</b>	<b>646 779</b>		<b>(529 993)</b>		<b>94 932</b>		<b>4 014 907</b>		<b>4 226 625</b>					
<b>Growth rate Q4 of 2012/13 to Q4 of 2013/14</b>														
Buffalo City	11.8%		-8.3%		-12.3%		12.1%		9.9%					
Cape Town	7.3%		1.2%		-9.9%		5.5%		5.3%					
Ekurhuleni Metro	17.0%		16.2%		10.6%		23.3%		21.7%					
eThekweni	-1.5%		6.9%		27.6%		-5.6%		-3.5%					
City Of Johannesburg	13.5%		-84.0%		-11.8%		5.1%		1.2%					
Mangaung	50.4%		26.4%		39.7%		29.7%		31.9%					
Nelson Mandela Bay	15.5%		36.1%		44.8%		18.9%		20.1%					
City Of Tshwane	-11.4%		50.2%		31.4%		21.9%		13.2%					
<b>Total</b>	<b>7.6%</b>		<b>-24.3%</b>		<b>5.8%</b>		<b>11.0%</b>		<b>8.7%</b>					

Source: National Treasury Local Government database

Table 6c: Metros debtors age analysis by customer group as at 4th quarter ended 30 June 2014

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to		Impairment - Bad Debts ito Council	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	269 579	18.2%	91 552	6.2%	82 741	5.6%	1 037 081	70.0%	1 480 953	2.8%	6 861	.5%	81 036	5.5%
Commercial	3 964 257	27.3%	576 738	4.0%	593 060	4.1%	9 404 546	64.7%	14 538 601	27.5%	87 815	.6%	1 073 688	7.4%
Households	3 857 751	13.0%	965 488	3.2%	893 866	3.0%	24 040 325	80.8%	29 757 430	56.3%	832 708	2.8%	4 218 513	14.2%
Other	1 040 627	14.7%	13 135	.2%	171 991	2.4%	5 876 430	82.7%	7 102 183	13.4%	44 821	.6%	64 587	.9%
<b>Total</b>	<b>9 132 214</b>	<b>17.3%</b>	<b>1 646 913</b>	<b>3.1%</b>	<b>1 741 658</b>	<b>3.3%</b>	<b>40 358 381</b>	<b>76.3%</b>	<b>52 879 166</b>	<b>100.0%</b>	<b>972 205</b>	<b>1.8%</b>	<b>5 437 823</b>	<b>10.3%</b>

Source: National Treasury Local Government database



## Debtors' age analysis for secondary cities

Table 7a: 19 Secondary cities debtors age Analysis as at 4th quarter ended 30 June 2014

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to		Impairment -Bad Debts ito Council	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
City Of Matlosana	101 245	9.2%	37 368	3.4%	28 007	2.5%	934 763	84.9%	1 101 382	6.4%	-	-	-	-
Drakenstein	78 170	30.8%	14 942	5.9%	9 539	3.8%	150 748	59.5%	253 399	1.5%	4 393	1.7%	-	-
Emalaheni (Mp)	114 844	9.0%	50 719	4.0%	41 686	3.3%	1 063 371	83.7%	1 270 621	7.4%	-	-	-	-
Emfuleni	210 686	5.5%	113 705	3.0%	96 742	2.5%	3 406 001	89.0%	3 827 134	22.3%	-	-	-	-
George	49 280	33.5%	5 314	3.6%	4 933	3.4%	87 425	59.5%	146 952	0.9%	12 301	8.4%	-	-
Govan Mbeki	24 340	3.1%	23 964	3.1%	15 934	2.1%	709 496	91.7%	773 734	4.5%	-	-	-	-
Madibeng	84 845	8.8%	39 503	4.1%	33 775	3.5%	803 829	83.6%	961 953	5.6%	-	-	-	-
Matjhabeng	100 023	4.4%	59 926	2.6%	51 432	2.3%	2 055 584	90.7%	2 266 965	13.2%	-	-	-	-
Mbombela	67 100	19.4%	2 860	0.8%	16 453	4.7%	260 249	75.1%	346 662	2.0%	-	-	-	-
Mogale City	253 955	27.3%	19 591	2.1%	14 968	1.6%	643 181	69.0%	931 694	5.4%	-	-	-	-
Msunduzi	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Newcastle	31 101	3.5%	23 203	2.6%	22 467	2.5%	820 989	91.4%	897 760	5.2%	-	-	-	-
Polokwane	19 926	3.3%	27 922	4.7%	26 037	4.4%	523 990	87.6%	597 875	3.5%	-	-	-	-
Rustenburg	190 018	9.2%	93 811	4.5%	45 458	2.2%	1 734 685	84.0%	2 063 973	12.0%	-	-	-	-
Sol Plaatje	90 878	8.8%	41 243	4.0%	35 941	3.5%	868 634	83.8%	1 036 696	6.0%	-	-	561 605	54.2%
Stellenbosch	46 985	29.6%	5 190	3.3%	4 175	2.6%	102 429	64.5%	158 778	0.9%	-	-	-	-
Steve Tshwete	41 094	55.3%	4 034	5.4%	2 397	3.2%	26 833	36.1%	74 358	0.4%	-	-	-	-
Tlokweng	58 230	43.5%	5 589	4.2%	3 575	2.7%	66 567	49.7%	133 962	0.8%	-	-	-	-
uMhlathuze	206 959	70.4%	4 993	1.7%	9 352	3.2%	72 789	24.8%	294 094	1.7%	-	-	24 800	8.4%
<b>Total</b>	<b>1 769 681</b>	<b>10.3%</b>	<b>573 878</b>	<b>3.3%</b>	<b>462 871</b>	<b>2.7%</b>	<b>14 331 562</b>	<b>83.6%</b>	<b>17 137 992</b>	<b>100.0%</b>	<b>16 694</b>	<b>0.1%</b>	<b>586 405</b>	<b>3.4%</b>

Source: National Treasury Local Government database

Table 7b: 19 Secondary cities debtors age Analysis as at 4th quarter ended 30 June 2014

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to		Impairment -Bad Debts ito Council	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	77 540	11.1%	28 178	4.0%	22 058	3.2%	570 668	81.7%	698 444	4.1%	-	-	118 579	17.0%
Commercial	755 649	33.0%	143 016	6.2%	86 763	3.8%	1 304 756	57.0%	2 290 185	13.4%	2	-	95 109	4.2%
Households	843 009	7.0%	357 765	2.9%	308 802	2.5%	10 618 394	87.6%	12 127 969	70.8%	12 298	.1%	334 961	2.8%
Other	93 483	4.6%	44 919	2.2%	45 249	2.2%	1 837 744	90.9%	2 021 394	11.8%	4 393	.2%	12 957	.6%
<b>Total</b>	<b>1 769 681</b>	<b>10.3%</b>	<b>573 878</b>	<b>3.3%</b>	<b>462 871</b>	<b>2.7%</b>	<b>14 331 562</b>	<b>83.6%</b>	<b>17 137 992</b>	<b>100.0%</b>	<b>16 694</b>	<b>.1%</b>	<b>561 605</b>	<b>3.3%</b>

Source: National Treasury Local Government database

## Collection rates

Table 8a: National collection rate as at 30 June 2014

Description	Budget year 2013/14					
	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	Q4 June Actual	YTD Actual
R thousands						
<b>Collection Rate</b>	<b>92.17</b>	<b>85.74</b>	<b>97.41</b>	<b>90.03</b>	<b>106.66</b>	<b>94.61</b>
Property rates	88.65	71.98	91.97	92.09	99.04	87.43
Service charges	93.91	91.58	99.70	89.95	110.50	97.78
Service charges - electricity revenue	93.21	91.65	97.09	88.99	110.58	97.00
Service charges - water revenue	97.46	85.75	95.02	81.79	98.51	90.33
Service charges - sanitation revenue	63.72	71.88	91.56	89.22	98.09	86.29
Service charges - refuse revenue	84.37	72.05	84.58	84.99	88.34	82.19
Service charges - other	(118.11)	(143.90)	(263.81)	5 417.51	(173.86)	(250.19)
Interest earned - outstanding debtors	64.36	59.71	78.99	68.74	50.13	64.65

Source: National Treasury Local Government database

Table 8b: Metros collection rate as at 30 June 2014

Description	Budget year 2013/14					
	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	Q4 June Actual	YTD Actual
R thousands						
<b>Collection Rate</b>	<b>92.60</b>	<b>90.71</b>	<b>94.12</b>	<b>93.26</b>	<b>93.12</b>	<b>92.77</b>
Property rates	95.57	78.70	71.53	107.65	92.63	87.54
Service charges	92.02	94.67	101.00	87.83	96.67	95.09
Service charges - electricity revenue	95.95	92.07	88.61	90.53	101.88	93.28
Service charges - water revenue	89.97	97.43	50.21	78.83	84.31	77.12
Service charges - sanitation revenue	56.87	96.44	73.75	66.46	88.42	81.30
Service charges - refuse revenue	90.97	102.74	26.77	91.73	59.27	69.75
Service charges - other	147.63	188.50	2 625.35	206.89	298.96	799.14
Interest earned - outstanding debtors	63.79	101.74	148.58	108.31	(94.08)	65.81

Source: National Treasury Local Government database

Table 8c: Secondary cities collection rate as at 30 June 2014

Description R thousands	Budget year 2013/14					
	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	Q4 June Actual	YTD Actual
<b>Collection Rate</b>	<b>91.86</b>	<b>76.86</b>	<b>95.95</b>	<b>94.08</b>	<b>93.62</b>	<b>88.98</b>
Property rates	93.97	77.05	130.30	115.60	134.06	107.63
Service charges	91.55	77.15	90.05	90.17	86.64	85.37
Service charges - electricity revenue	95.53	81.47	95.99	96.49	93.80	91.06
Service charges - water revenue	97.77	61.17	65.70	69.88	72.67	67.17
Service charges - sanitation revenue	94.69	56.96	69.47	72.31	54.68	62.19
Service charges - refuse revenue	93.72	52.43	64.95	69.71	76.78	64.01
Service charges - other	16.61	1 097.04	1 800.02	1 614.99	(762.35)	1 984.22
Interest earned - outstanding debtors	84.35	61.92	61.78	65.24	73.45	65.86

Source: National Treasury Local Government database

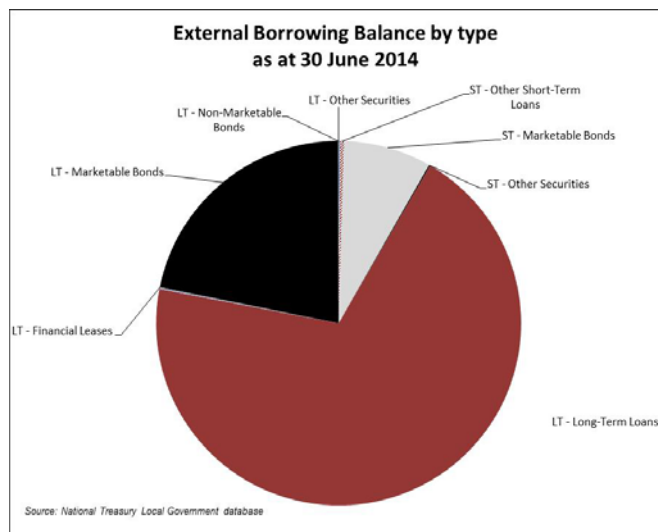
## Aggregated municipal creditors age analysis

Table 9: Summary per Province creditors age analysis as at 4th quarter ended 30 June 2014

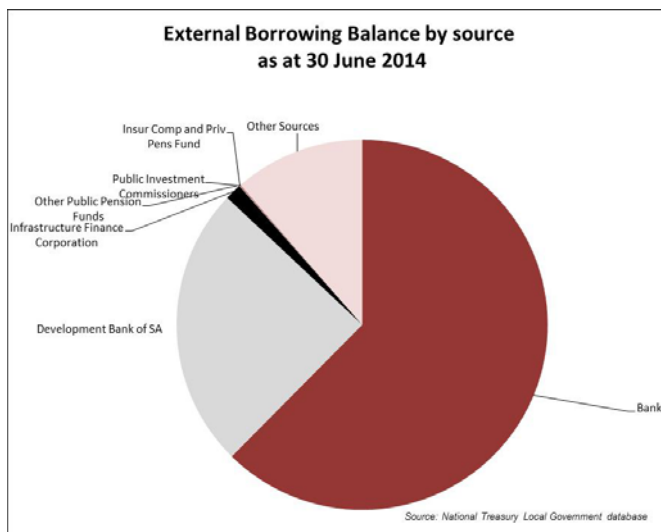
R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Eastern Cape	951 089	77.5%	79 303	6.5%	31 882	2.6%	164 780	13.4%	1 227 054	4.9%
Free State	927 950	31.3%	167 623	5.7%	220 285	7.4%	1 649 771	55.6%	2 965 628	11.8%
Gauteng	11 367 731	96.9%	107 680	0.9%	70 150	0.6%	181 539	1.5%	11 727 100	46.7%
Kwazulu-Natal	1 871 975	58.6%	136 950	4.3%	235 947	7.4%	949 533	29.7%	3 194 406	12.7%
Limpopo	349 843	30.6%	56 111	4.9%	101 172	8.8%	636 151	55.6%	1 143 278	4.6%
Mpumalanga	750 985	32.1%	171 658	7.3%	145 248	6.2%	1 272 651	54.4%	2 340 542	9.3%
North West	239 266	20.9%	81 390	7.1%	95 893	8.4%	727 126	63.6%	1 143 675	4.6%
Northern Cape	152 884	40.7%	20 377	5.4%	14 920	4.0%	187 453	49.9%	375 634	1.5%
Western Cape	947 619	96.6%	8 527	0.9%	2 614	0.3%	22 414	2.3%	981 173	3.9%
<b>Total</b>	<b>17 559 344</b>	<b>70.0%</b>	<b>829 618</b>	<b>3.3%</b>	<b>918 112</b>	<b>3.7%</b>	<b>5 791 417</b>	<b>23.1%</b>	<b>25 098 491</b>	<b>100.0%</b>

Source: National Treasury Local Government database

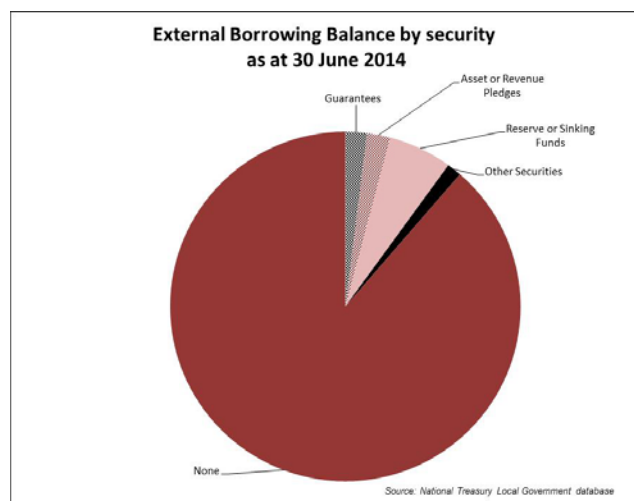
## Borrowing instruments



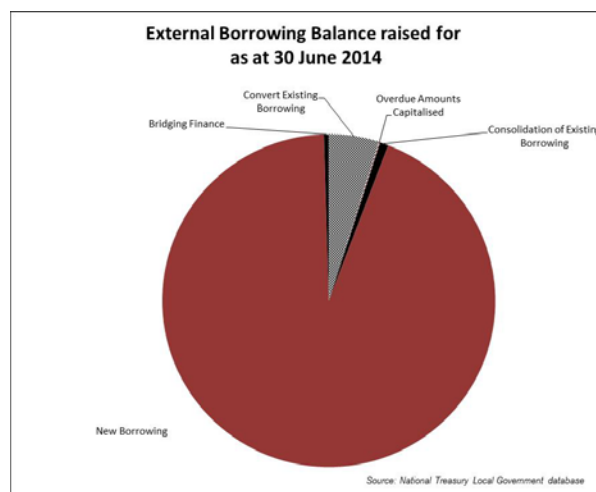
Type	Balance (R'000)
ST - Bank Overdraft	59 384
ST - Other Short-Term Loans	195 590
ST - Marketable Bonds	4 091 787
ST - Non-Marketable Bonds	
ST - Other Securities	56 609
LT - Long-Term Loans	36 638 539
LT - Instalment Credit	53 690
LT - Financial Leases	36 465
LT - Marketable Bonds	11 466 333
LT - Non-Marketable Bonds	5
LT - Other Securities	17 046
<b>TOTAL</b>	<b>52 615 448</b>



Source	Balance (R'000)
General Public	3 840
Banks	32 832 905
Development Bank of SA	12 956 214
Infrastructure Finance Corporation	768 572
Public Investment Commissioners	30 307
Insur Comp and Priv Pens Fund	34 120
Municipal Pension Funds	43
Other Public Pension Funds	55
Unit Trusts	
Internal Funds	365
Other Sources	5 989 027
<b>TOTAL</b>	<b>52 615 448</b>

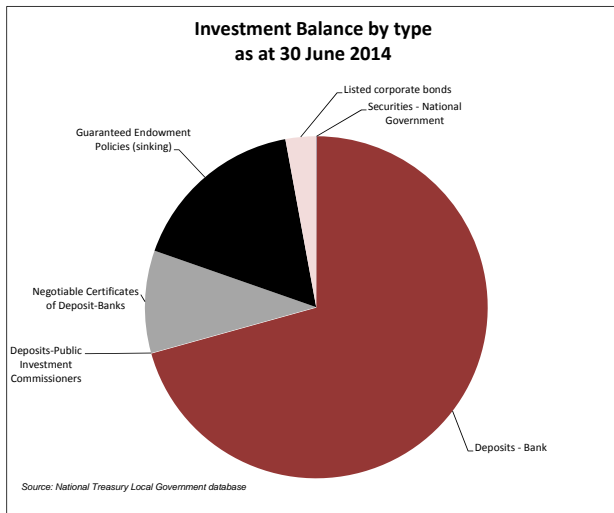


Security	Balance (R'000)
Guarantees	1 034 286
Asset or Revenue Pledges	1 130 381
Bond Insurance	
Reserve or Sinking Funds	3 098 641
Other Securities	710 043
None	46 642 097
<b>TOTAL</b>	<b>52 615 448</b>

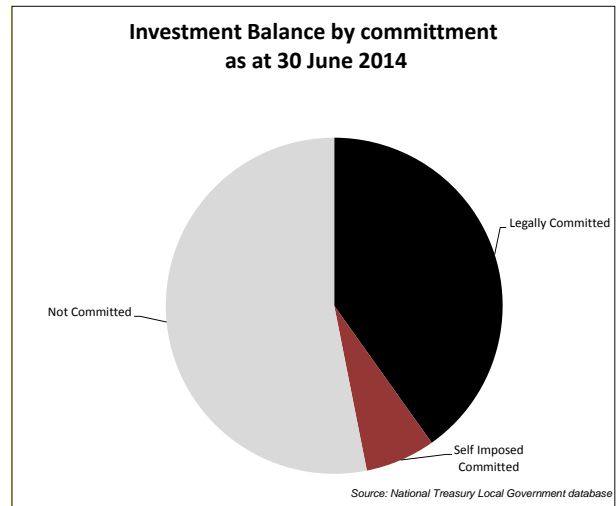
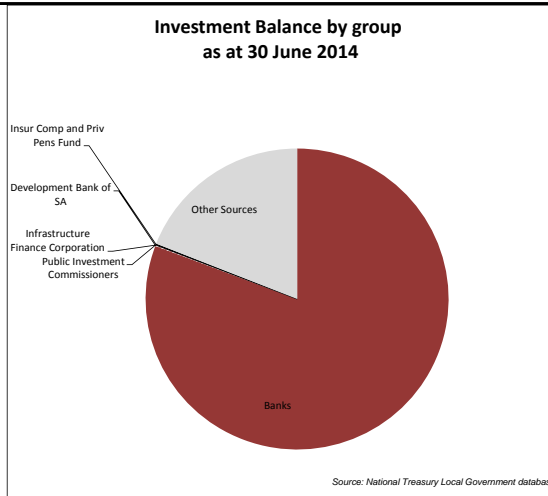


Raised For	Balance (R'000)
Convert Existing Borrowing	2 552 615
Overdue Amounts Capitalised	73 198
Consolidation of Existing Borrowing	433 837
New Borrowing	49 311 269
Bridging Finance	244 529
Other	
<b>TOTAL</b>	<b>52 615 448</b>

## Investment instruments



Type	Balance (R'000)
Securities - National Government	10 145
Deposits - Bank	15 118 824
Deposits-Public Investment Commissioners	142
Negotiable Certificates of Deposit-Banks	2 071 486
Guaranteed Endowment Policies (sinking)	3 585 727
Listed corporate bonds	617 459
Other	
<b>TOTAL</b>	<b>21 403 783</b>



Committed	Balance (R'000)
Legally Committed	8 598 281
Self Imposed Committed	1 439 059
Not Committed	11 366 443
Other	
<b>TOTAL</b>	<b>21 403 783</b>

Group	Balance (R'000)
Banks	17 277 755
Development Bank of SA	20 213
Infrastructure Finance Corporation	6 067
Public Investment Commissioners	142
Insur Comp and Priv Pens Fund	31 136
Municipal Pension Funds	
Other Sources	4 068 470
<b>TOTAL</b>	<b>21 403 783</b>

# Over and under spending for 2013/14

Table 10a: Aggregated budgets of total expenditure as at 30 June 2014 (preliminary results)

	Main appropriation	Adjusted Budget	Year to date: 30 June 2014	Total Exp as % of main app	Total Exp as % of adj budget	(Over)	Under	(Over) spending as % of adj budget	Under spending as % of adj budget
R thousands									
Summary per Province									
Eastern Cape	28 369 783	29 986 070	28 663 971	101.0%	95.6%	(3 733 263)	5 055 362	12.4%	16.9%
Free State	16 413 226	16 523 558	13 136 905	80.0%	79.5%	(93 247)	3 479 900	0.6%	21.1%
Gauteng	108 562 171	108 920 523	101 059 863	93.1%	92.8%	-	7 860 659	-	7.2%
Kwazulu-Natal	54 820 829	56 680 498	52 221 736	95.3%	92.1%	(197 386)	4 656 148	0.3%	8.2%
Limpopo	15 920 267	17 683 855	12 320 376	77.4%	69.7%	(201 494)	5 564 972	1.1%	31.5%
Mpumalanga	15 948 436	16 756 866	12 809 022	80.3%	76.4%	(6 607)	3 954 452	0.0%	23.6%
North West	14 879 565	15 881 495	13 616 140	91.5%	85.7%	(87 616)	2 352 971	0.6%	14.8%
Northern Cape	6 425 981	6 697 300	5 323 142	82.8%	79.5%	(15 653)	1 389 811	0.2%	20.8%
Western Cape	45 972 556	46 559 181	42 746 959	93.0%	91.8%	(436)	3 812 658	0.0%	8.2%
Total National	307 312 815	315 689 346	281 898 115	91.7%	89.3%	(4 335 702)	38 126 933	1.4%	12.1%
						Net	33 791 231		

Source: National Treasury Local Government Database

Table 10b: Aggregated budgets of operating expenditure as at 30 June 2014 (preliminary results)

	Main appropriation	Adjusted Budget	Year to date: 30 June 2014	Total Exp as % of main app	Total Exp as % of adj budget	(Over)	Under	(Over) spending as % of adj budget	Under spending as % of adj budget
R thousands									
Summary per Province									
Eastern Cape	22 668 004	22 778 846	22 869 130	100.9%	100.4%	(3 560 706)	3 470 422	15.6%	15.2%
Free State	13 823 478	13 492 859	10 905 682	78.9%	80.8%	(137 549)	2 724 725	1.0%	20.2%
Gauteng	92 301 495	92 450 004	87 056 301	94.3%	94.2%	(23)	5 393 726	0.0%	5.8%
Kwazulu-Natal	42 934 713	43 980 942	41 270 879	96.1%	93.8%	(321 194)	3 031 257	0.7%	6.9%
Limpopo	11 028 476	11 381 029	9 093 219	82.5%	79.9%	(229 980)	2 517 789	2.0%	22.1%
Mpumalanga	12 967 066	13 525 068	10 660 310	82.2%	78.8%	(12 642)	2 877 401	0.1%	21.3%
North West	11 511 051	12 213 866	11 071 375	96.2%	90.6%	(249 172)	1 391 664	2.0%	11.4%
Northern Cape	5 171 249	5 321 165	4 383 468	84.8%	82.4%	(15 614)	953 311	0.3%	17.9%
Western Cape	38 489 518	38 679 295	36 655 929	95.2%	94.8%	(5 664)	2 029 030	0.0%	5.2%
Total National	250 895 050	253 823 075	233 966 294	93.3%	92.2%	(4 532 544)	24 389 325	1.8%	9.6%
						Net	19 856 781		

Source: National Treasury Local Government Database

Table 10c: Aggregated budgets of capital expenditure as at 30 June 2014 (preliminary results)

	Main appropriation	Adjusted Budget	Year to date: 30 June 2014	Total Exp as % of main app	Total Exp as % of adj budget	(Over)	Under	(Over) spending as % of adj budget	Under spending as % of adj budget
R thousands									
Summary per Province									
Eastern Cape	5 701 780	7 207 225	5 794 841	101.6%	80.4%	(361 706)	1 774 090	5.0%	24.6%
Free State	2 589 748	3 030 700	2 231 223	86.2%	73.6%	(797)	800 274	0.0%	26.4%
Gauteng	16 260 677	16 470 518	14 003 562	86.1%	85.0%	-	2 466 956	-	15.0%
Kwazulu-Natal	11 886 117	12 699 555	10 950 857	92.1%	86.2%	(347 892)	2 096 591	2.7%	16.5%
Limpopo	4 891 192	6 302 826	3 227 157	66.0%	51.2%	-	3 075 669	-	48.8%
Mpumalanga	2 981 370	3 231 798	2 148 712	72.1%	66.5%	(67 853)	1 150 939	2.1%	35.6%
North West	3 368 513	3 667 629	2 544 765	75.5%	69.4%	(39 613)	1 162 477	1.1%	31.7%
Northern Cape	1 254 732	1 376 135	939 674	74.9%	68.3%	(44 616)	481 077	3.2%	35.0%
Western Cape	7 483 037	7 879 886	6 091 031	81.4%	77.3%	(11 205)	1 800 061	0.1%	22.8%
Total National	56 417 766	61 866 271	47 931 822	85.0%	77.5%	(873 683)	14 808 133	1.4%	23.9%
						Net	13 934 450		

Source: National Treasury Local Government Database

Table 10d: Over and under spending of conditional grants adjusted allocations fas at 30 June 2014 (Preliminary results)

	Main allocation	Revised allocation	Year to date: 30 June 2013	Total Exp as % of main allocation	Total Exp as % of revised allocation	(Over)	Under	(Over) spending as % of adj allocation	Under spending as % of adj allocation
R thousands									
<b>Summary per Province</b>									
Eastern Cape	3 987 121	4 111 688	4 117 375	103.3%	100.1%	(314 022)	308 335	7.6%	7.5%
Free State	1 319 261	1 367 904	1 311 166	99.4%	95.9%	(70 209)	126 946	5.1%	9.3%
Gauteng	3 299 366	3 271 812	3 049 288	92.4%	93.2%	(17 038)	239 562	0.5%	7.3%
Kwazulu-Natal	5 304 742	5 113 498	4 552 528	85.8%	89.0%	(111 620)	672 589	2.2%	13.2%
Limpopo	3 709 773	3 613 815	2 864 303	77.2%	79.3%	(39 254)	788 767	1.1%	21.8%
Mpumalanga	2 079 725	2 087 485	1 829 036	87.9%	87.6%	(134 470)	392 919	6.4%	18.8%
North West	2 321 600	2 403 923	2 239 341	96.5%	93.2%	(94 344)	258 926	3.9%	10.8%
Northern Cape	745 835	746 867	661 343	88.7%	88.5%	(36 660)	122 184	4.9%	16.4%
Western Cape	2 338 774	2 449 040	2 069 829	88.5%	84.5%	(5 336)	384 547	0.2%	15.7%
<b>Total</b>	<b>25 106 197</b>	<b>25 166 032</b>	<b>22 694 209</b>	<b>90.4%</b>	<b>90.2%</b>	<b>(822 953)</b>	<b>3 294 776</b>	<b>3.3%</b>	<b>13.1%</b>
<b>Net</b>						<b>2 471 823</b>			

Source: National Treasury Local Government Database

Table 10e: Over and under spending of the Total budget as at 30 June 2014 (Preliminary results)

	(Over)			Target		Under			Insufficient information
	More than -15%	Between -15 and -10%	Between -5 and -10%	Between 0 and -5%	Between 0 and 5%	Between 5 and 10%	Between 15 and 10%	more than 15%	
Count									
Summary per Province									
Eastern Cape	8	0	1	0	0	4	2	30	0
Free State	1	0	0	0	1	3	3	16	0
Gauteng	0	0	0	0	3	2	2	5	0
Kwazulu-Natal	4	1	3	1	4	5	8	35	0
Limpopo	0	0	0	0	0	2	1	26	1
Mpumalanga	0	0	0	2	1	0	3	15	0
North West	0	1	0	0	2	2	7	11	0
Northern Cape	0	0	1	0	4	3	4	20	0
Western Cape	0	0	0	1	3	9	10	7	0
Total National	13	2	5	4	18	30	40	165	1

Source: National Treasury Local Government database

Table 10f: Over and under spending of the Operating budget as at 30 June 2014 (Preliminary results)

	(Over)			Target		Under			Insufficient information
	More than -15%	Between -15 and -10%	Between -5 and -10%	Between 0 and -5%	Between 0 and 5%	Between 5 and 10%	Between 15 and 10%	more than 15%	
Count									
Summary per Province									
Eastern Cape	7	1	0	0	0	5	6	24	2
Free State	1	0	1	1	0	2	7	12	0
Gauteng	0	0	0	1	2	2	3	4	0
Kwazulu-Natal	5	2	4	2	5	8	8	27	0
Limpopo	1	0	1	0	1	5	3	18	1
Mpumalanga	0	0	0	1	2	2	1	15	0
North West	1	1	0	1	3	3	2	12	0
Northern Cape	0	0	1	2	1	7	0	21	0
Western Cape	0	0	0	2	6	6	10	6	0
Total National	15	4	7	10	20	40	40	139	3

Source: National Treasury Local Government database

Table 10g: Over and under spending of the Capital budget as at 30 June 2014 (Preliminary results)

	(Over)			Target		Under			Insufficient information
	More than -15%	Between -15 and -10%	Between -5 and -10%	Between 0 and -5%	Between 0 and 5%	Between 5 and 10%	Between 15 and 10%	more than 15%	
Count									
Summary per Province									
Eastern Cape	5	1	0	1	1	1	4	29	3
Free State	0	0	0	1	0	3	1	19	0
Gauteng	0	0	0	0	0	1	4	7	0
Kwazulu-Natal	2	1	4	2	1	4	2	45	0
Limpopo	0	0	0	0	0	1	2	26	1
Mpumalanga	2	0	0	0	1	2	0	16	0
North West	2	1	1	0	2	1	1	15	0
Northern Cape	3	1	1	0	1	2	1	23	0
Western Cape	1	0	2	1	3	2	6	15	0
Total National	15	4	8	5	9	17	21	195	4

Source: National Treasury Local Government database

Table 10h: Over and under spending of conditional grants adjusted allocations as at 30 June 2013 (Preliminary results)

	(Over)			Target		Under			Insufficient information
	More than -15%	Between -15 and -10%	Between -5 and -10%	Between 0 and -5%	Between 0 and 5%	Between 5 and 10%	Between 15 and 10%	more than 15%	
Count									
Summary per Province									
Eastern Cape	1	1	3	5	9	3	4	19	0
Free State	1	0	2	3	6	1	3	8	0
Gauteng	0	0	0	1	1	0	2	7	1
Kwazulu-Natal	6	2	4	10	9	8	3	18	1
Limpopo	0	1	1	0	4	5	4	15	0
Mpumalanga	4	0	1	1	1	1	3	10	0
North West	1	1	3	3	1	2	2	10	0
Northern Cape	2	1	4	2	2	5	0	16	0
Western Cape	2	1	2	6	8	3	3	4	1
Total National	17	7	20	31	41	28	24	107	3

Source: National Treasury Local Government database

Table 11a: Over and under spending by municipalities, 2010/11 to 2013/14

R thousand	2010/11			2011/12			2012/13			2013/14		
	(Over)	Under	Nett	(Over)	Under	Nett	(Over)	Under	Nett	(Over)	Under	Nett
Total	(3 874 337)	28 449 093	24 574 756	(4 258 340)	35 232 860	30 974 520	(2 766 488)	37 965 557	35 199 069	(4 335 702)	38 126 933	33 791 231
Capital	(1 060 105)	12 361 041	11 300 936	(2 222 321)	14 802 224	12 579 903	(735 572)	13 419 785	12 684 213	(873 683)	14 808 133	13 934 450
Conditional grants	(584 226)	5 079 853	4 495 627	(774 415)	5 096 125	4 321 710	(456 744)	3 985 316	3 528 572	(822 953)	3 294 776	2 471 823

Source: National Treasury Local Government database

Table 11b: Over and under spending by municipalities, 2010/11 to 2013/14

Percentage	2010/11		2011/12		2012/13		2013/14	
	(Over)	Under	(Over)	Under	(Over)	Under	(Over)	Under
Total	1.6%	12.0%	1.6%	13.3%	1.0%	13.2%	1.4%	12.1%
Capital	2.5%	29.3%	4.9%	32.3%	1.4%	24.7%	1.4%	23.9%
Conditional grants	3.2%	28.2%	3.9%	25.4%	2.0%	17.4%	3.3%	13.1%

Source: National Treasury Local Government database

# Table 12: Conditional grants transfers, payments and expenditure as at 30 June 2014

4th Quarter Ended 30 June 2014

CONDITIONAL GRANTS TRANSFERRED FROM NATIONAL DEPARTMENTS AND ACTUAL PAYMENTS MADE BY MUNICIPALITIES: PRELIMINARY RESULTS

CONSOLIDATION OF ALL PROVINCES

CONSOLIDATION OF ALL PROVINCES																						
	Division of revenue Act No. 3 of 2013	Adjustment (Mid year)	Other Adjustments	Total Available 2013/14	Year to date		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		YTD Expenditure		% Changes from 3rd to 4th Q		% Changes for the 4th Q		Approved Roll Over	
					Approved payment schedule	Transferred to municipalities for direct grants	Actual expenditure National Department by 30 September 2013	Actual expenditure by municipalities by 30 September 2013	Actual expenditure National Department by 31 December 2013	Actual expenditure by municipalities by 31 December 2013	Actual expenditure National Department by 31 March 2014	Actual expenditure by municipalities by 31 March 2014	Actual expenditure National Department by 30 June 2014	Actual expenditure by municipalities by 30 June 2014	Actual expenditure National Department	Actual expenditure by municipalities	Actual expenditure National Department	Actual expenditure by municipalities	Exp as % of Allocation National Department	Exp as % of Allocation by municipalities	Total Available 2013/14	YTD expenditure by municipalities
R thousands																						
National Treasury (Vote 10)																						
Local Government Financial Management Grant	424 798	-	-	424 798	424 798	424 798	93 480	92 032	113 258	109 482	82 397	82 190	120 043	133 077	409 178	416 781	45.7%	61.9%	96.3%	98.1%	9 469	2 506
Infrastructure Skills Development Grant	98 500	-	-	98 500	98 500	98 500	18 278	8 473	22 386	31 009	18 731	24 676	16 031	16 326	75 426	80 484	(14.4%)	(33.8%)	76.6%	81.7%	13 913	3 326
Integrated City Development Grant	40 000	-	-	40 000	40 000	40 000	-	-	-	-	-	869	18 253	17 386	18 253	18 255	-	1900.5%	45.6%	45.6%	-	-
Neighbourhood Development Partnership (Schedule 5B)	598 041	(6 637)	-	591 404	598 041	598 041	97 561	62 742	75 088	110 797	98 287	109 485	218 528	239 615	489 464	522 639	122.3%	118.9%	82.8%	88.4%	55 428	24 417
Neighbourhood Development Partnership (Schedule 6B)	55 000	-	-	55 000	55 000	55 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total Vote	1 216 339	(6 637)	-	1 209 702	1 216 339	1 161 339	209 319	163 246	210 732	251 287	199 415	217 220	372 855	406 405	992 321	1 038 159	87.0%	87.1%	85.9%	89.9%	78 810	30 249
Cooperative Governance (Vote 3)																						
Municipal Systems Improvement Grant	240 307	-	-	240 307	240 307	240 307	5 438	46 900	33 036	61 772	19 040	44 953	87 012	82 504	144 526	236 128	357.0%	83.5%	60.1%	98.3%	7 679	1 195
Municipal Disaster Grant	121 785	22 061	-	143 846	143 846	143 846	25 691	29 858	-	21 878	-	7 947	82 401	9 402	108 092	69 086	-	-	18.3%	75.1%	48.0%	721
Municipal Disaster Recovery Grant	-	-	118 340	118 340	118 340	118 340	-	519	-	474	7 972	4 093	48 776	56 591	56 748	61 678	511.8%	1282.5%	48.0%	52.1%	-	-
Sub-Total Vote	362 092	140 401	-	502 493	502 493	502 493	31 129	77 277	33 036	84 124	27 012	56 993	218 189	148 497	309 366	366 892	707.7%	160.6%	61.6%	73.0%	8 400	1 195
Transport (Vote 37)																						
Public Transport Infrastructure and Systems Grant	4 668 676	-	-	4 668 676	4 668 676	4 668 676	551 116	475 708	811 716	991 837	403 412	379 429	955 547	2 057 677	2 721 791	3 904 651	136.9%	442.3%	58.3%	83.6%	1 703 515	713 664
Public Transport Network Operations Grant	881 305	-	-	881 305	881 305	881 305	62 627	104 773	92 545	150 051	252 697	151 626	259 350	278 518	667 219	684 968	2.6%	83.7%	75.7%	77.7%	-	-
Rural Road Assets Management Systems Grant	52 205	-	-	52 205	52 205	52 205	7 355	5 253	10 277	13 634	7 275	12 338	14 394	18 289	39 301	49 515	97.9%	48.2%	75.3%	94.8%	4 623	-
Sub-Total Vote	5 602 186	-	-	5 602 186	5 602 186	5 602 186	621 098	585 734	914 538	1 155 522	663 384	543 392	1 229 291	2 354 485	3 428 311	4 639 133	85.3%	333.3%	61.2%	82.8%	1 708 138	713 664
Public Works (Vote 6)																						
Expanded Public Works Programme Integrated Grant (Municipality)	610 674	600	-	611 274	611 574	611 274	65 769	114 395	168 329	224 154	111 967	172 308	214 880	192 609	560 945	703 465	91.9%	11.8%	91.8%	115.1%	77 307	41 971
Sub-Total Vote	610 674	600	-	611 274	611 574	611 274	65 769	114 395	168 329	224 154	111 967	172 308	214 880	192 609	560 945	703 465	91.9%	11.8%	91.8%	115.1%	77 307	41 971
Energy (Vote 29)																						
Integrated National Electrification Programme (Municipal) Grant	1 634 772	-	-	1 634 772	1 629 387	1 634 772	90 645	207 443	256 170	357 913	234 417	296 158	357 384	458 764	938 616	1 320 278	52.5%	54.9%	57.4%	80.8%	202 091	24 841
Integrated National Electrification Programme (Allocation in-kind) Grant	2 141 027	53 454	-	2 194 481	2 194 481	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Backlogs in the Electrification of Clinics and Schools (Allocation in-kind) Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management (Municipal) Grant	180 722	-	-	180 722	180 722	180 718	-	14 451	7 031	15 750	10 711	24 523	63 614	65 785	81 356	120 508	493.9%	168.3%	45.0%	66.7%	68 201	13 144
Energy Efficiency and Demand Side Management (Eskom) Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total Vote	3 956 521	53 454	-	4 009 975	4 004 590	1 815 490	90 645	221 894	263 201	373 663	245 128	320 680	420 998	524 549	1 019 972	1 440 786	71.7%	63.6%	56.2%	79.4%	270 292	37 985
Water Affairs (Vote 38)																						
Backlogs in Water and Sanitation at Clinics and Schools Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant	3 203 397	58 000	-	3 261 397	3 261 397	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Services Operating and Transfer Subsidy Grant (Schedule 5B)	420 945	-	-	420 945	420 945	420 945	15 275	71 317	39 552	68 521	88 550	83 065	160 220	162 399	303 597	385 301	80.9%	95.5%	72.1%	91.5%	61 919	4 198
Water Services Operating and Transfer Subsidy Grant (Schedule 6B)	138 894	-	-	138 894	138 894	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Water Infrastructure Grant (Schedule 5B)	602 965	-	-	602 965	602 965	591 506	6 437	14 151	46 790	77 953	50 229	91 449	307 712	228 171	411 168	411 724	512.6%	149.5%	68.2%	68.3%	-	-
Municipal Water Infrastructure Grant (Schedule 6B)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total Vote	4 366 201	58 000	-	4 424 201	4 424 201	1 012 451	21 712	85 468	86 342	146 474	138 779	174 514	467 932	390 570	714 765	797 026	237.2%	123.8%	69.8%	77.8%	61 919	4 198
Sport and Recreation South Africa (Vote 19)																						
2013 Africa Cup of Nations Host City Operating Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014 African Nations Championship Host City Operating Grant	63 000	57 000	-	120 000	120 000	63 000	-	-	-	-	-	7 932	53 603	45 671	53 603	53 603	-	475.8%	44.7%	44.7%	-	-
Sub-Total Vote	63 000	57 000	-	120 000	120 000	63 000	-	-	-	-	-	7 932	53 603	45 671	53 603	53 603	-	475.8%	44.7%	44.7%	-	-
Human Settlements (Vote 31)																						
Rural Households Infrastructure Grant (Schedule 5B)	106 721	-	-	106 721	106 721	106 721	-	-	-	3 525	-	3 713	-	33 764	-	41 002	-	809.4%	-	38.4%	-	-
Rural Households Infrastructure Grant (Schedule 6B)	-	100 539	-	100 539	100 539	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Human Settlements Capacity Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total Vote	106 721	100 539	-	207 260	207 260	106 721	-	-	-	3 525	-	3 713	-	33 764	-	41 002	-	809.4%	-	38.4%	-	-
Sub-Total	16 283 734	403 357	-	16 687 091	16 688 643	10 874 954	1 039 672	1 248 014	1 676 178	2 238 750	1 385 685	1 496 752	2 977 748	4 096 551	7 079 283	9 080 067	114.9%	173.7%	64.7%	83.0%	2 204 866	829 260
Cooperative Governance (Vote 3)																						
Municipal Infrastructure Grant	14 354 531	(130 084)	-	14 224 447	14 224 447	13 960 346	2 434 943	2 673 025	2 919 321	3 449 263	2 825 456	2 477 913	4 482 224	5 013 940	12 661 945	13 614 142	58.6%	102.3%	89.0%	95.7%	2 003 706	420 465
Sub-Total Vote	14 354 531	(130 084)	-	14 224 447	14 224 447	13 960 346	2 434 943	2 673 025	2 919 321	3 449 263	2 825 456	2 477 913	4 482 224	5 013 940	12 661 945	13 614 142	58.6%	102.3%	89.0%	95.7%	2 003 706	420 465
Sub-Total	14 354 531	(130 084)	-	14 224 447	14 224 447	13 960 346	2 434 943	2 673 025	2 919 321	3 449 263	2 825 456	2 477 913	4 482 224	5 013 940	12 661 945	13 614 142	58.6%	102.3%	89.0%	95.7%	2 003 706	420 465
Total	30 638 265	273 273	-	30 911 538	30 913 090	24 835 300	3 474 615	3 921 039	5 688 013	4 211 141	3 974 664	7 459 972	9 110 491	19 741 228	22 694 209	77,1%	129,2%	78,5%	90,2%	4 208 572	1 249 725	



## Provincial dimension

Table 13: Aggregated revenue as at 4th quarter ended 30 June 2014

R thousands	Main appropriation			Adjusted Budget			Year to date: 30 June 2014			
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total	Total as % of adj budget
<b>Per category</b>										
Category A (Metro)	152 203 193	28 633 130	180 836 323	152 410 604	30 249 048	182 659 652	148 446 300	26 320 882	174 767 182	95.7%
Category B (Local)	82 451 347	20 019 198	102 470 545	82 947 291	22 713 564	105 660 855	81 490 835	14 847 580	96 338 415	91.2%
Category C (District)	15 051 988	7 765 439	22 817 427	14 751 583	8 903 659	23 655 242	14 570 611	6 761 951	21 332 562	90.2%
<b>Total</b>	<b>249 706 529</b>	<b>56 417 766</b>	<b>306 124 294</b>	<b>250 109 478</b>	<b>61 866 271</b>	<b>311 975 749</b>	<b>244 507 746</b>	<b>47 930 413</b>	<b>292 438 160</b>	<b>93.7%</b>
<b>Per province</b>										
Eastern Cape	22 110 174	5 701 780	27 811 954	22 390 980	7 207 225	29 598 205	24 313 712	5 794 841	30 108 554	101.7%
Free State	13 837 577	2 589 748	16 427 325	13 583 171	3 030 700	16 613 870	12 900 575	2 229 801	15 130 376	91.1%
Gauteng	94 241 121	16 260 677	110 501 798	94 336 068	16 470 518	110 806 586	91 194 659	14 003 562	105 198 221	94.9%
Kwazulu-Natal	43 245 023	11 886 117	55 131 140	43 647 314	12 699 555	56 346 869	43 155 767	10 950 857	54 106 624	96.0%
Limpopo	10 709 857	4 891 792	15 601 649	10 110 842	6 302 826	16 413 668	10 070 682	3 227 157	13 297 839	81.0%
Mpumalanga	11 404 454	2 981 370	14 385 824	11 391 526	3 231 798	14 623 324	10 789 369	2 148 712	12 938 081	88.5%
Northern Cape	4 896 737	1 254 732	6 151 469	5 001 782	1 376 135	6 377 917	4 708 114	939 674	5 647 788	88.6%
North West	11 479 148	3 368 513	14 847 661	11 634 146	3 667 629	15 301 775	10 473 904	2 544 779	13 018 683	85.1%
Western Cape	37 782 437	7 483 037	45 265 474	38 013 648	7 879 886	45 893 534	36 900 963	6 091 031	42 991 993	93.7%
<b>Total National</b>	<b>249 706 529</b>	<b>56 417 766</b>	<b>306 124 294</b>	<b>250 109 478</b>	<b>61 866 271</b>	<b>311 975 749</b>	<b>244 507 746</b>	<b>47 930 413</b>	<b>292 438 160</b>	<b>93.7%</b>

Source: National Treasury Local Government Database

Table 14: Aggregated expenditure as at 4th quarter ended 30 June 2014

R thousands	Main appropriation			Adjusted Budget			Year to date: 30 June 2014			
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total	Total as % of adj budget
<b>Per category</b>										
Category A (Metro)	149 941 555	28 633 130	178 574 685	149 511 607	30 249 048	179 760 655	142 596 830	26 320 882	168 917 712	94.0%
Category B (Local)	85 363 028	20 019 198	105 382 225	87 710 381	22 713 564	110 423 945	77 496 278	14 848 988	92 345 266	83.6%
Category C (District)	15 590 467	7 765 439	23 355 906	16 601 087	8 903 659	25 504 746	13 873 185	6 761 951	20 635 137	80.9%
<b>Total</b>	<b>250 895 050</b>	<b>56 417 766</b>	<b>307 312 815</b>	<b>253 823 075</b>	<b>61 866 271</b>	<b>315 689 346</b>	<b>233 966 294</b>	<b>47 931 822</b>	<b>281 898 115</b>	<b>89.3%</b>
<b>Per province</b>										
Eastern Cape	22 668 004	5 701 780	28 369 783	22 778 846	7 207 225	29 986 070	22 869 130	5 794 841	28 663 971	95.6%
Free State	13 823 478	2 589 748	16 413 226	13 492 859	3 030 700	16 523 558	10 905 682	2 231 223	13 136 905	79.5%
Gauteng	92 301 495	16 260 677	108 562 171	92 450 004	16 470 518	108 920 523	87 056 301	14 003 562	101 059 863	92.8%
Kwazulu-Natal	42 934 713	11 886 117	54 820 829	43 980 942	12 699 555	56 680 498	41 270 879	10 950 857	52 221 736	92.1%
Limpopo	11 028 476	4 891 792	15 920 267	11 381 029	6 302 826	17 683 855	9 093 219	3 227 157	12 320 376	69.7%
Mpumalanga	12 967 066	2 981 370	15 948 436	13 525 068	3 231 798	16 756 866	10 660 310	2 148 712	12 809 022	76.4%
Northern Cape	5 171 249	1 254 732	6 425 981	5 321 165	1 376 135	6 697 300	4 383 468	939 674	5 323 142	79.5%
North West	11 511 051	3 368 513	14 879 565	12 213 866	3 667 629	15 881 495	11 071 375	2 544 765	13 616 140	85.7%
Western Cape	38 489 518	7 483 037	45 972 556	38 679 295	7 879 886	46 559 181	36 655 929	6 091 031	42 746 959	91.8%
<b>Total National</b>	<b>250 895 050</b>	<b>56 417 766</b>	<b>307 312 815</b>	<b>253 823 075</b>	<b>61 866 271</b>	<b>315 689 346</b>	<b>233 966 294</b>	<b>47 931 822</b>	<b>281 898 115</b>	<b>89.3%</b>

Source: National Treasury Local Government Database

Table 15: Salaries and wages expenditure as at 4th quarter ended 30 June 2014

	Main appropriation	Adjusted budget	Year to date: 30 June 2014	Total as % of adj budget
<b>R thousands</b>				
<b>Per category</b>				
Category A (Metro)	39 358 858	39 191 402	37 995 744	96.9%
Category B (Local)	25 231 296	25 028 629	25 434 848	101.6%
Category C (District)	6 028 675	5 975 312	5 531 312	92.6%
<b>Total</b>	<b>70 618 828</b>	<b>70 195 342</b>	<b>68 961 904</b>	<b>98.2%</b>
<b>Per province</b>				
Eastern Cape	6 758 748	6 617 873	8 053 551	121.7%
Free State	3 897 892	3 872 940	3 623 817	93.6%
Gauteng	22 549 131	22 529 172	21 552 596	95.7%
Kwazulu-Natal	12 422 097	12 419 208	12 030 035	96.9%
Limpopo	4 000 814	3 896 481	3 594 166	92.2%
Mpumalanga	3 551 309	3 503 233	3 406 330	97.2%
Northern Cape	1 833 311	1 850 307	1 720 707	93.0%
North West	3 311 231	3 396 393	3 177 881	93.6%
Western Cape	12 294 296	12 109 736	11 802 821	97.5%
<b>Total National</b>	<b>70 618 828</b>	<b>70 195 342</b>	<b>68 961 904</b>	<b>98.2%</b>

Source: National Treasury Local Government Database

Table 16: Aggregated capital expenditure as at 4th quarter ended 30 June 2014

	Main appropriation	Adjusted budget	Year to date: 30 June 2014	Total as % of adj budget
<b>R thousands</b>				
<b>Per category</b>				
Category A (Metro)	28 633 130	30 249 048	26 320 882	87.0%
Category B (Local)	20 019 198	22 713 564	14 848 988	65.4%
Category C (District)	7 765 439	8 903 659	6 761 951	75.9%
<b>Total</b>	<b>56 417 766</b>	<b>61 866 271</b>	<b>47 931 822</b>	<b>77.5%</b>
<b>Per province</b>				
Eastern Cape	5 701 780	7 207 225	5 794 841	80.4%
Free State	2 589 748	3 030 700	2 231 223	73.6%
Gauteng	16 260 677	16 470 518	14 003 562	85.0%
Kwazulu-Natal	11 886 117	12 699 555	10 950 857	86.2%
Limpopo	4 891 792	6 302 826	3 227 157	51.2%
Mpumalanga	2 981 370	3 231 798	2 148 712	66.5%
Northern Cape	3 368 513	1 376 135	939 674	68.3%
North West	1 254 732	3 667 629	2 544 765	69.4%
Western Cape	7 483 037	7 879 886	6 091 031	77.3%
<b>Total National</b>	<b>56 417 766</b>	<b>61 866 271</b>	<b>47 931 822</b>	<b>77.5%</b>

Source: National Treasury Local Government Database

Table 17: Aggregated conditional grant expenditure as at 4th quarter ended 30 June 2014

	Division of revenue Act No. 2 of 2013	Total Available 2013/14	Actual expenditure National Department	Actual expenditure by municipalities	Exp as % of Allocation National Department	Exp as % of Allocation by municip- alities
<b>R thousands</b>						
<b>Per grant</b>						
<b>Infrastructure</b>	<b>22 320 418</b>	<b>22 324 098</b>	<b>17 508 481</b>	<b>20 115 223</b>	<b>78.4%</b>	<b>90.1%</b>
Municipal Infrastructure Grant	14 354 531	14 224 447	12 661 945	13 614 142	57.6%	59.1%
Public Transport Infrastructure Grant	4 668 676	4 668 676	2 721 791	3 904 651	37.8%	39.1%
Integrated National Electrification Programme (Municipal) Grant	1 634 772	1 634 772	938 616	1 320 278	35.6%	51.0%
Neighbourhood Development Partnership Grant (Capital Grant)	598 041	591 404	489 464	522 639	48.4%	44.7%
Rural Road Assets Management Systems Grant	52 205	52 205	39 301	49 515	47.7%	57.7%
Energy Efficiency and Demand Side Management Grant	180 722	180 722	81 356	120 508		
Municipal Water Infrastructure Grant	602 965	602 965	411 168	411 724	17.2%	30.1%
Rural Household Infrastructure Grant	106 721	106 721	-	41 002	-	-
Municipal Disaster Grant	121 785	143 846	108 092	69 086		
Municipal Disaster Revocery Grant	-	118 340	56 748	61 678	-	1.7%
<b>Capacity and Others</b>	<b>2 779 529</b>	<b>2 837 129</b>	<b>2 232 747</b>	<b>2 578 986</b>	<b>78.7%</b>	<b>90.9%</b>
Local Government Financial Management Grant	424 798	424 798	409 178	416 781	68.1%	65.6%
Municipal Systems Improvement Grant	240 307	240 307	144 526	236 128	23.9%	64.2%
Expanded Public Works Programme Integrated Grant (Municipality)	610 674	611 274	560 945	703 465	59.1%	83.2%
Infrastructure Skills Development Grant	98 500	98 500	75 426	80 484	72.9%	64.1%
Water Services Operating Subsidy Grant	420 945	420 945	303 597	385 301	34.1%	54.1%
2014 African Nations Championship Host City Operating Grant	63 000	120 000	53 603	53 603	-	12.6%
Integrated City Development Grant	40 000	40 000	18 253	18 255	-	2.2%
Public Transport Network Operations Grant	881 305	881 305	667 219	684 968	46.3%	46.1%
<b>Total</b>	<b>25 099 947</b>	<b>25 161 227</b>	<b>19 741 228</b>	<b>22 694 209</b>	<b>78.5%</b>	<b>90.2%</b>
<b>Per province</b>						
<b>Infrastructure</b>	<b>22 761 173</b>	<b>22 713 187</b>	<b>17 870 988</b>	<b>20 624 380</b>	<b>78.7%</b>	<b>90.8%</b>
Eastern Cape	3 987 121	4 112 688	3 622 614	4 117 375	88.1%	100.1%
Free State	1 319 261	1 367 904	1 217 959	1 311 166	89.0%	95.9%
Gauteng	3 299 366	3 271 812	2 337 787	3 049 288	71.5%	93.2%
Kwazulu Natal	5 298 492	5 108 693	4 119 590	4 552 528	80.6%	89.1%
Limpopo	3 709 773	3 613 815	2 507 195	2 864 303	69.4%	79.3%
Mpumalanga	2 079 725	2 087 485	1 638 289	1 829 036	78.5%	87.6%
Northern Cape	745 835	746 867	581 508	661 343	77.9%	88.5%
North West	2 321 600	2 403 923	1 846 046	2 239 341	76.8%	93.2%
Western Cape	2 338 774	2 449 040	1 870 240	2 069 829	76.4%	84.5%
<b>Capacity and Others</b>	<b>25 099 947</b>	<b>25 162 227</b>	<b>19 741 228</b>	<b>22 694 209</b>	<b>78.5%</b>	<b>90.2%</b>

Source: National Treasury Local Government Database

Table 18: National Debtors Age Analysis as at 4th quarter ended 30 June 2014

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>R thousands</b>														
<b>Debtors Age Analysis By Income Source</b>														
<i>Trade and Other Receivables from Exchange Transactions:</i>														
Water	2 625 154	10.6%	817 549	3.3%	786 354	3.2%	20 517 505	82.9%	24 746 562	26.3%	436 957	1.8%	2 239 643	9.1%
Electricity	4 939 517	32.8%	782 780	5.2%	534 394	3.5%	8 819 371	58.5%	15 076 062	16.0%	43 186	.3%	1 017 795	6.8%
<i>Receivables from Non-exchange Transactions:</i>														
Property Rates	3 218 181	15.7%	531 485	2.6%	659 639	3.2%	16 115 169	78.5%	20 524 474	21.8%	342 067	1.7%	1 904 899	9.3%
<i>Receivables from Exchange Transactions:</i>														
Waste Water Management	1 081 270	11.0%	281 004	2.9%	291 368	3.0%	8 192 780	83.2%	9 846 422	10.5%	74 512	.8%	675 097	6.9%
Waste Management	669 387	9.1%	205 651	2.8%	203 991	2.8%	6 310 465	85.4%	7 389 493	7.9%	58 542	.8%	416 595	5.6%
Property Rental Debtors	93 911	5.2%	29 609	1.6%	29 998	1.7%	1 648 752	91.5%	1 802 269	1.9%	62 782	3.5%	157 720	8.8%
Interest on Arrear Debtor Accounts	162 579	2.0%	256 757	3.1%	257 848	3.1%	7 567 194	91.8%	8 244 378	8.8%	93 261	1.1%	492 159	6.0%
Recoverable unauthorised, irregular or fruitless and wasteful expenditure	989	.9%	302	.3%	550	.5%	109 946	98.4%	111 787	.1%	3	.0%	-	-
Other	184 009	2.9%	131 301	2.1%	20 682	.3%	5 947 041	94.7%	6 283 033	6.7%	96 253	1.5%	399 848	6.4%
<b>Total By Income Source</b>	<b>12 974 997</b>	<b>13.8%</b>	<b>3 036 438</b>	<b>3.2%</b>	<b>2 784 824</b>	<b>3.0%</b>	<b>75 228 223</b>	<b>80.0%</b>	<b>94 024 481</b>	<b>100.0%</b>	<b>1 207 564</b>	<b>1.3%</b>	<b>7 303 756</b>	<b>7.8%</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	554 562	12.3%	200 780	4.5%	53 036	1.2%	3 695 416	82.1%	4 503 794	4.8%	6 792	.2%	230 350	5.1%
Commercial	5 379 810	27.2%	878 074	4.4%	793 811	4.0%	12 697 073	64.3%	19 748 768	21.0%	99 086	.5%	1 418 093	7.2%
Households	5 643 900	9.7%	1 820 573	3.1%	1 640 222	2.8%	48 788 142	84.3%	57 892 837	61.6%	1 002 450	1.7%	5 367 057	9.3%
Other	1 396 724	11.8%	137 011	1.2%	297 755	2.5%	10 047 593	84.6%	11 879 083	12.6%	99 237	.8%	263 457	2.2%
<b>Total By Customer Group</b>	<b>12 974 997</b>	<b>13.8%</b>	<b>3 036 438</b>	<b>3.2%</b>	<b>2 784 824</b>	<b>3.0%</b>	<b>75 228 223</b>	<b>80.0%</b>	<b>94 024 481</b>	<b>100.0%</b>	<b>1 207 564</b>	<b>1.3%</b>	<b>7 278 956</b>	<b>7.7%</b>
<b>Debtors Age Analysis per Province</b>														
Eastern Cape	754 277	12.2%	333 628	5.4%	219 117	3.5%	4 867 940	78.8%	6 174 961	6.6%	177 360	2.9%	1 598 040	25.9%
Free State	781 469	8.6%	338 595	3.7%	293 251	3.2%	7 642 675	84.4%	9 055 991	9.6%	183 286	2.0%	1 652 499	18.2%
Gauteng	6 674 636	16.2%	1 018 718	2.5%	1 258 507	3.1%	32 167 810	78.2%	41 119 670	43.7%	106 385	0.3%	593 616	1.4%
Kwazulu-Natal	1 281 316	12.6%	448 172	4.4%	345 988	3.4%	8 066 555	79.5%	10 142 031	10.8%	515 801	5.1%	2 497 417	24.6%
Limpopo	243 693	7.0%	127 735	3.6%	35 198	1.0%	3 098 276	88.4%	3 504 902	3.7%	54 691	1.6%	9 830	0.3%
Mpumalanga	445 635	7.1%	162 404	2.6%	149 518	2.4%	5 509 297	87.9%	6 266 854	6.7%	-	-	-	-
Northern Cape	169 526	7.2%	78 568	3.3%	67 799	2.9%	2 045 821	86.6%	2 361 714	2.5%	33	0.0%	646 091	27.4%
North West	597 931	8.6%	255 591	3.7%	184 554	2.6%	5 939 847	85.1%	6 977 923	7.4%	-	-	-	-
Western Cape	2 026 514	24.1%	273 028	3.2%	230 891	2.7%	5 890 002	69.9%	8 420 435	9.0%	170 008	2.0%	306 263	3.6%
<b>Total</b>	<b>12 974 997</b>	<b>13.8%</b>	<b>3 036 438</b>	<b>3.2%</b>	<b>2 784 824</b>	<b>3.0%</b>	<b>75 228 223</b>	<b>80.0%</b>	<b>94 024 481</b>	<b>100.0%</b>	<b>1 207 564</b>	<b>1.3%</b>	<b>7 303 756</b>	<b>7.8%</b>

Source: National Treasury Local Government Database

Table 19: Creditors age analysis as at 4th quarter ended 30 June 2014

<b>R thousands</b>	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Bulk Electricity	4 918 126	69.9%	351 259	5.0%	279 672	4.0%	1 487 251	21.1%	7 036 309	28.0%
Bulk Water	1 092 313	30.2%	105 659	2.9%	115 976	3.2%	2 299 363	63.6%	3 613 312	14.4%
PAYE deductions	273 257	86.9%	4 845	1.5%	4 463	1.4%	32 027	10.2%	314 592	1.3%
VAT (output less input)	18 310	(33.0%)	(1 553)	2.8%	564	(1.0%)	(72 825)	131.2%	(55 504)	(0.2%)
Pensions / Retirement	253 312	95.8%	938	0.4%	723	0.3%	9 319	3.5%	264 292	1.1%
Loan repayments	913 125	47.4%	39 964	2.1%	178 398	9.3%	794 358	41.2%	1 925 845	7.7%
Trade Creditors	7 247 570	86.5%	236 692	2.8%	229 591	2.7%	660 131	7.9%	8 373 984	33.4%
Auditor-General	36 659	21.7%	1 496	0.9%	10 338	6.1%	120 411	71.3%	168 904	0.7%
Other	2 806 671	81.2%	90 318	2.6%	98 386	2.8%	461 381	13.3%	3 456 757	13.8%
<b>Total</b>	<b>17 559 344</b>	<b>70.0%</b>	<b>829 618</b>	<b>3.3%</b>	<b>918 112</b>	<b>3.7%</b>	<b>5 791 417</b>	<b>23.1%</b>	<b>25 098 491</b>	<b>100.0%</b>
<b>Per Province</b>										
Eastern Cape	951 089	77.5%	79 303	6.5%	31 882	2.6%	164 780	13.4%	1 227 054	4.9%
Free State	927 950	31.3%	167 623	5.7%	220 285	7.4%	1 649 771	55.6%	2 965 628	11.8%
Gauteng	11 367 731	96.9%	107 680	0.9%	70 150	0.6%	181 539	1.5%	11 727 100	46.7%
Kwazulu-Natal	1 871 975	58.6%	136 950	4.3%	235 947	7.4%	949 533	29.7%	3 194 406	12.7%
Limpopo	349 843	30.6%	56 111	4.9%	101 172	8.8%	636 151	55.6%	1 143 278	4.6%
Mpumalanga	750 985	32.1%	171 658	7.3%	145 248	6.2%	1 272 651	54.4%	2 340 542	9.3%
Northern Cape	152 884	40.7%	20 377	5.4%	14 920	4.0%	187 453	49.9%	375 634	1.5%
North West	239 266	20.9%	81 390	7.1%	95 893	8.4%	727 126	63.6%	1 143 675	4.6%
Western Cape	947 619	96.6%	8 527	0.9%	2 614	0.3%	22 414	2.3%	981 173	3.9%
<b>Total</b>	<b>17 559 344</b>	<b>70.0%</b>	<b>829 618</b>	<b>3.3%</b>	<b>918 112</b>	<b>3.7%</b>	<b>5 791 417</b>	<b>23.1%</b>	<b>25 098 491</b>	<b>100.0%</b>

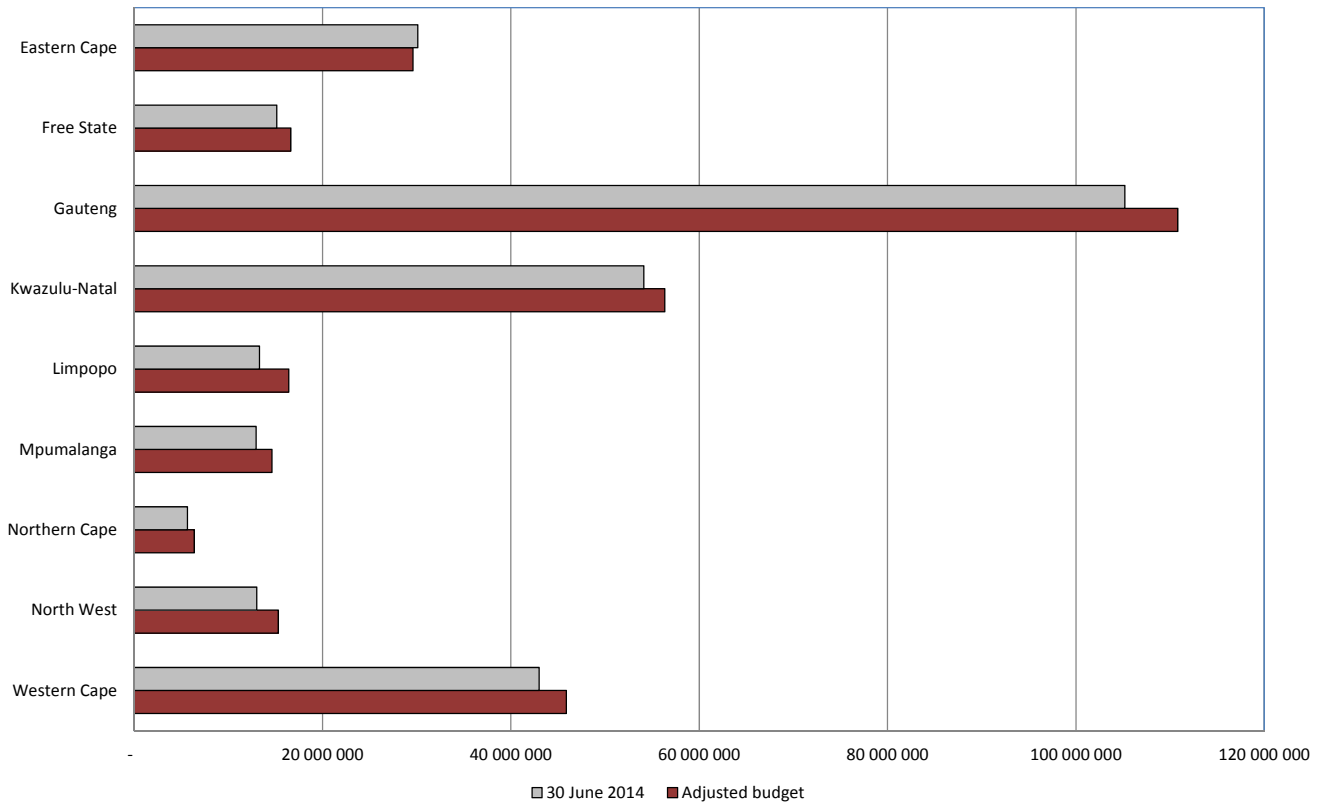
Source: National Treasury Local Government Database

**Table 20: Negative cash balances at the end of each quarter, 2013/14**

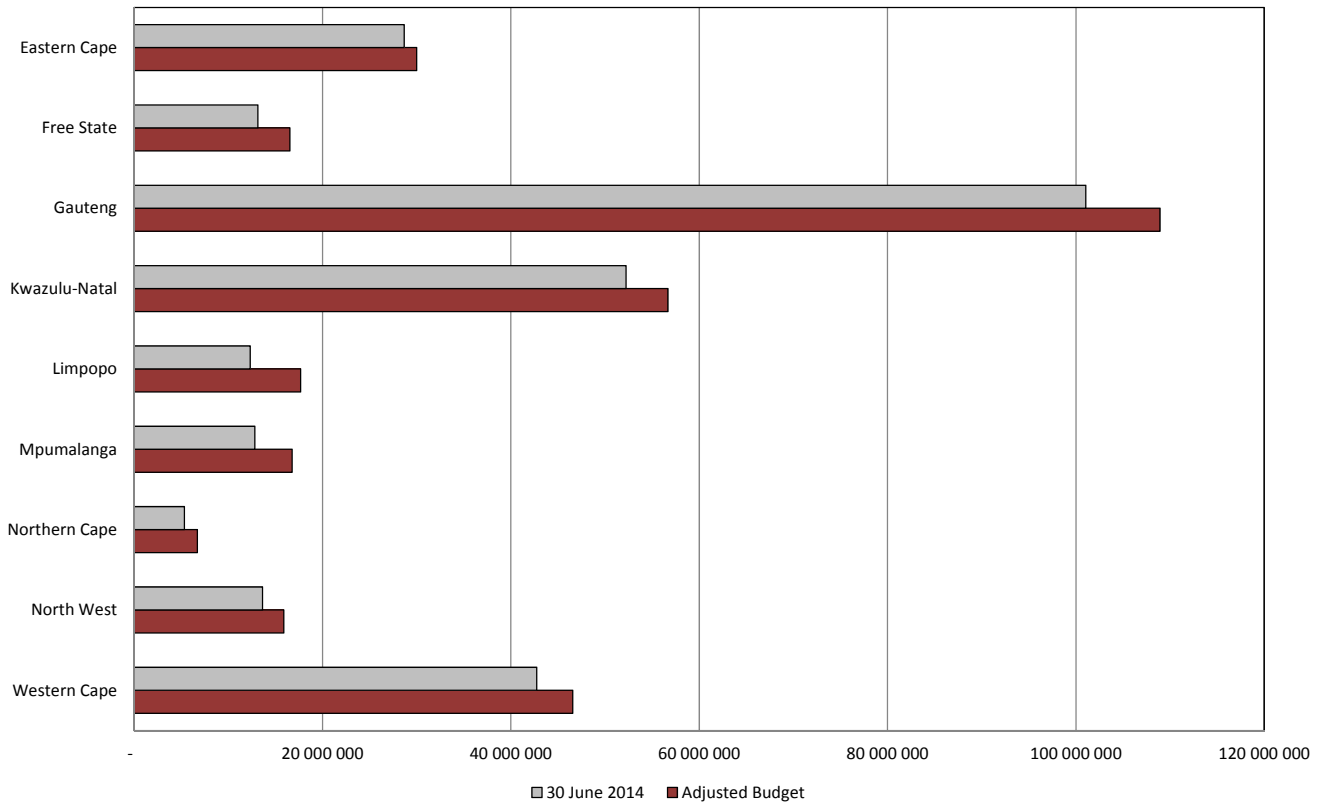
Province	30 September 2013	31 December 2013	31 March 2014	30 June 2014
<b>No of municipalities</b>				
Eastern Cape	5	5	7	8
Free State	3	3	6	11
Gauteng	3	1	1	0
Kw aZulu-Natal	5	4	5	13
Limpopo	6	4	3	4
Mpumalanga	4	1	3	6
Northern Cape	6	7	5	8
North West	2	3	1	4
Western Cape	0	1	1	2
<b>Total</b>	<b>34</b>	<b>29</b>	<b>32</b>	<b>56</b>

*Source: National Treasury Section 71 quarterly publications*

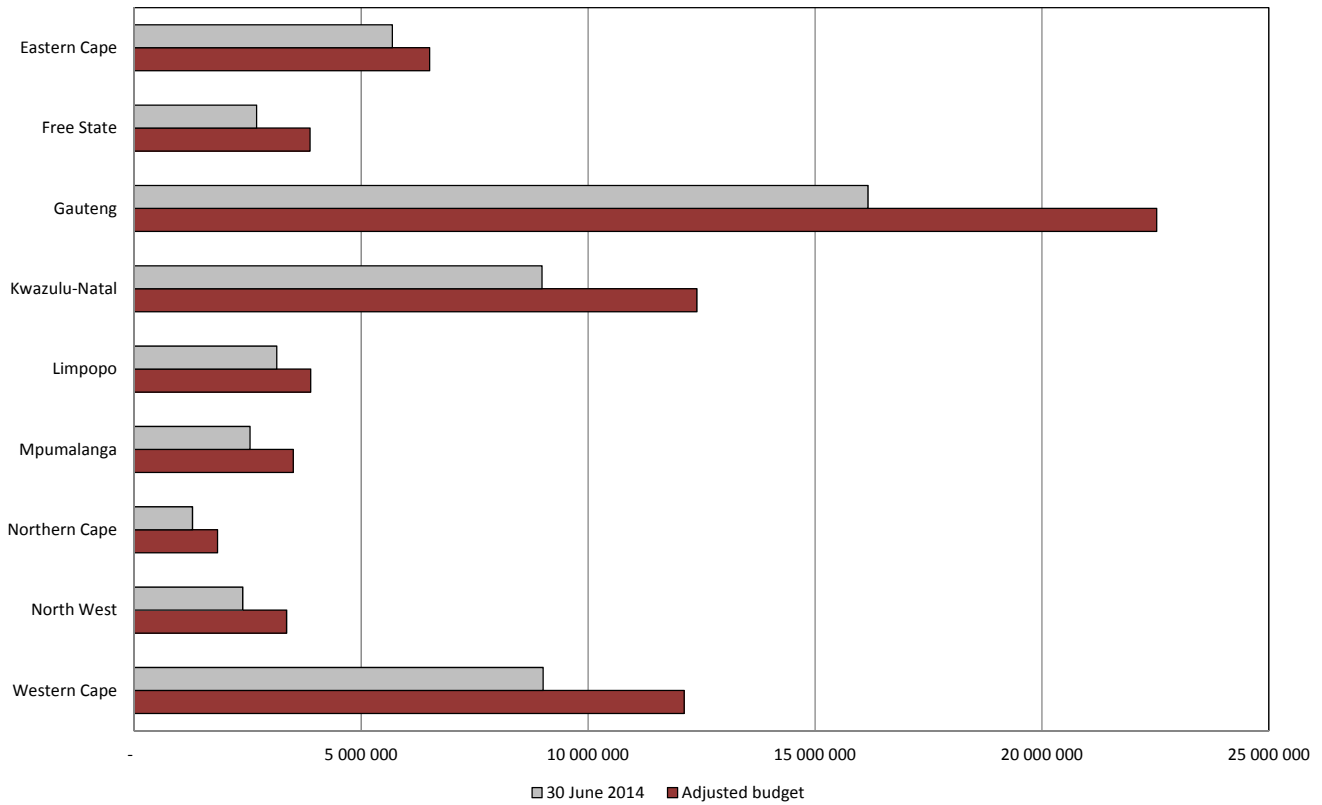
### Total revenue as at 30 June 2014



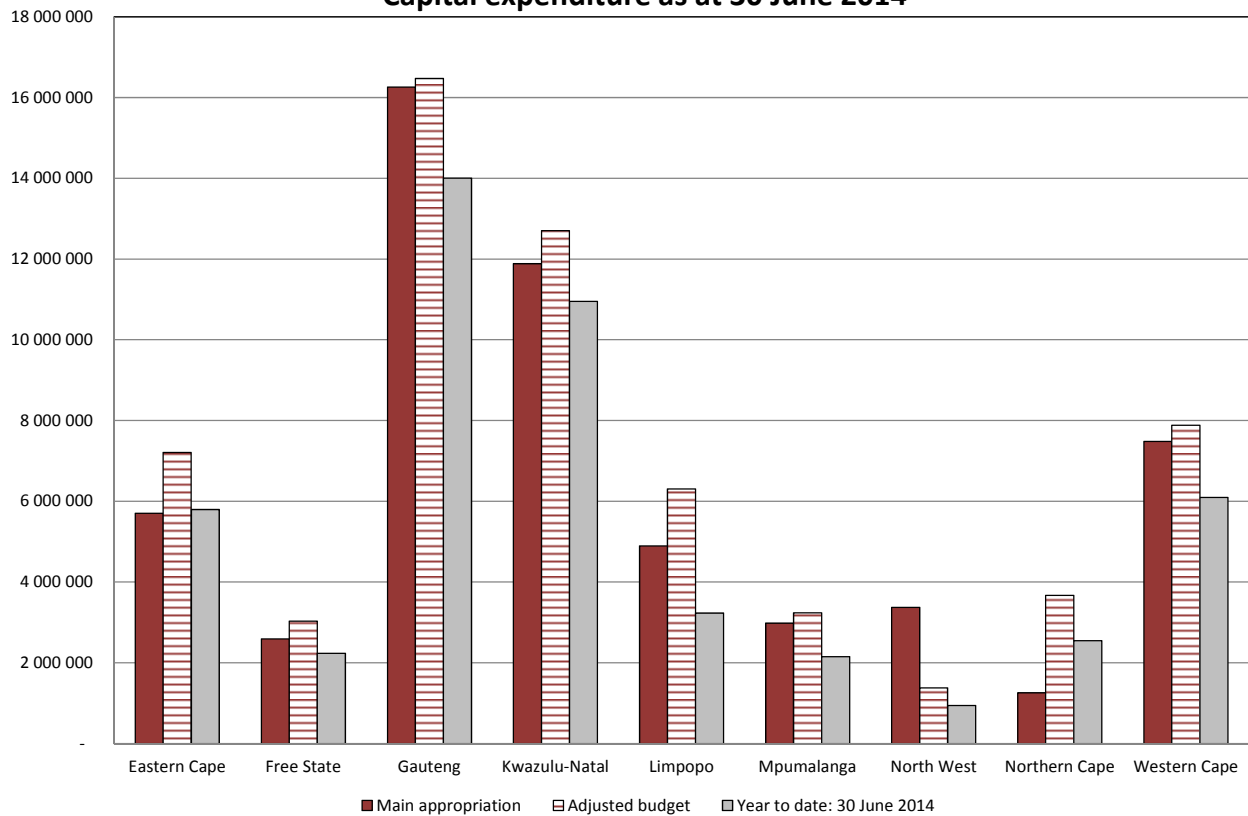
### Local government expenditure as at 30 June 2014



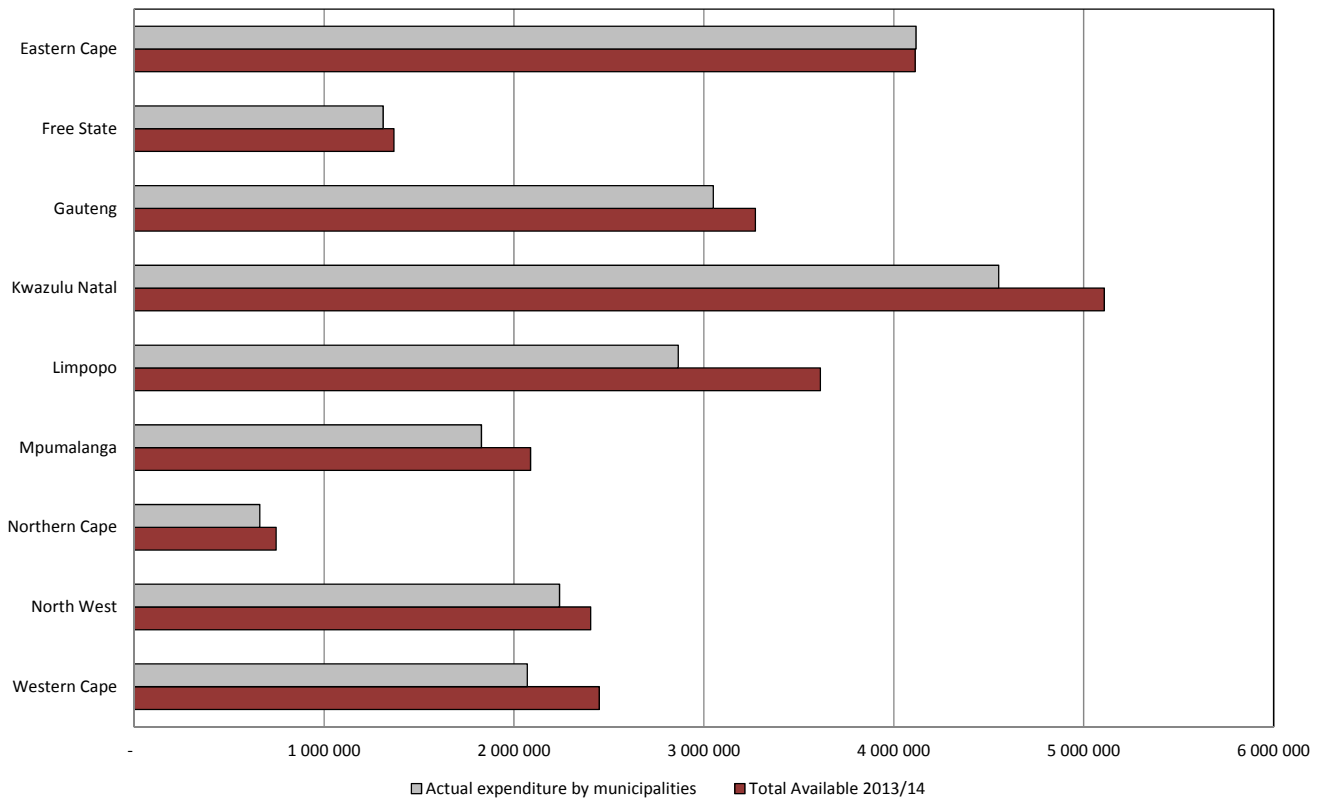
### Salaries and wages as at 30 June 2014



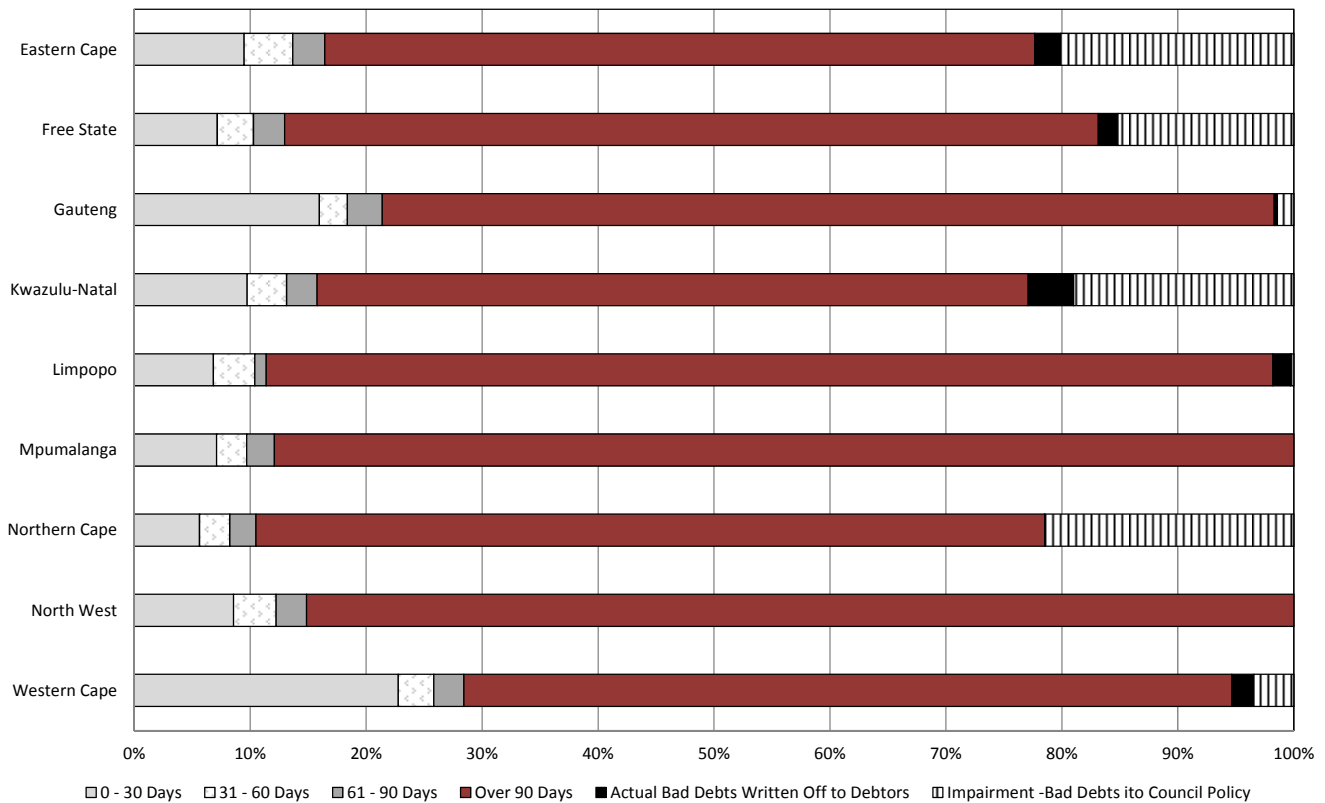
### Capital expenditure as at 30 June 2014



### Conditional grant expenditure as at 30 June 2014



### Outstanding debtors age analysis as at 30 June 2014





### Creditors Age Analysis as at 30 June 2014

